



1994

Merrimack County
Annual Report



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1994 ANNUAL REPORT

MERRIMACK COUNTY BOARD OF COMMISSIONERS: (Pictured left to right) Larry J. Boucher, Stuart D. Trachy, and Kenneth L. McDonnell.



MERRIMACK COUNTY ANNUAL REPORT

MERRIMACK COUNTY COMMISSIONERS

Stuart D. Trachy, Chairman, Franklin
Kenneth L. McDonnell, Vice Chairman, Concord
Larry J. Boucher, Clerk, Hooksett

January 1, 1994 - December 31, 1994

Front cover: "Special Care Unit" ground-breaking ceremony in Boscawen. (Pictured L to R) David Provan, Rep. William Kidder, Rep. Avis Nichols, Larry J. Boucher, Stuart D. Trachy, Kenneth L. McDonnell, Eleanor McFaul, Charles T. Carroll, Patricia Sherman, and Tom Matzke.

DEDICATION

1994 MERRIMACK COUNTY ANNUAL REPORT

We are proud to dedicate this 1994 Merrimack County Annual Report to the Honorable William F. Kidder for his twenty years of devoted service as a Merrimack County Representative and for sixteen years as Chairman of the County Delegation.

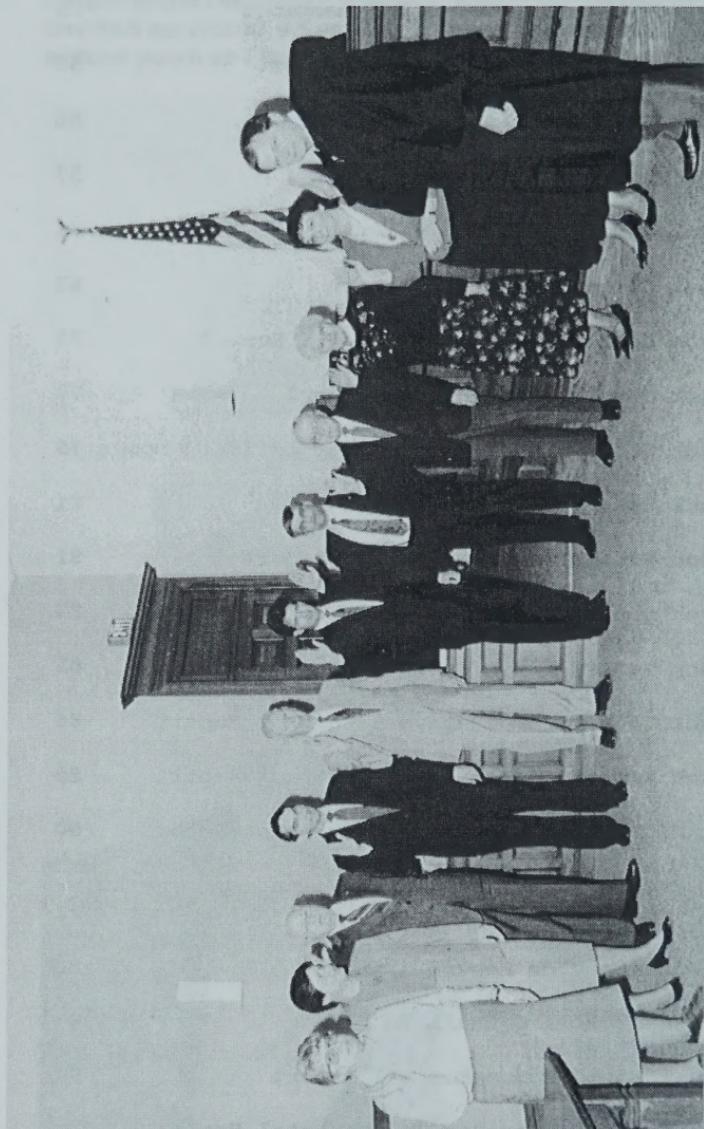


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1993-1994 Term of Elected Officials: (Pictured L to R)
Assistant Deputy Register of Deeds Florence Lavin, Register of
Deeds Kathi L. Guay, Commissioner Larry J. Boucher,
Commissioner Stuart D. Trachy, Commissioner Kenneth L.
McDonnell, County Attorney Michael Th. Johnson, Sheriff
Chester L. Jordan, Treasurer Charles T. Carroll, Register of
Probate Patricia A. Fraser, and Deputy Register of Probate
Patricia A. Giguere, sworn in by the Honorable Judge McHugh.



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MERRIMACK COUNTY OFFICERS
***Elected Positions**

COMMISSIONERS

- * **Stuart D. Trachy, Chairman, Franklin**
- * **Kenneth L. McDonnell, Vice Chairman, Concord**
- * **Larry J. Boucher, Clerk, Hooksett**

TREASURER

- * **Charles T. Carroll, Concord**

COUNTY ATTORNEY

- * **Michael Th. Johnson, Canterbury**

REGISTER OF DEEDS

- * **Kathi L. Guay, Concord**

REGISTER OF PROBATE

- * **Patricia A. Fraser, Pittsfield**

SHERIFF

- * **Chester L. Jordan, Contoocook**

COUNTY ADMINISTRATOR

- Carol A. Haessly**

JUDGE OF PROBATE

- Honorable Richard A. Hampe**

MEDICAL EXAMINER

- Roger Fossum M.D.**

CLERK OF SUPERIOR COURT

- William S. McGraw**

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MERRIMACK COUNTY NURSING HOME

Administrator.....	Thomas P. Matzke
Director of Nursing Services.....	Judith A. Gagnon
Director of Food Services.....	Timothy Gallagher
Activities Director.....	June Latti
Director of Rehab Services.....	Nancy Nolan
Executive Housekeeper.....	Lola Jones
Laundry Supervisor.....	Jane Patterson
Director of Plant Operations.....	Harold Patterson

MERRIMACK COUNTY PURCHASING DEPARTMENT

Purchasing Agent.....	William Hein
Purchasing Assistant.....	Margaret Dyer

MERRIMACK COUNTY HUMAN RESOURCES

Human Resources Director.....	Barry Cox
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MERRIMACK COUNTY FARM

Farm Manager.....	Norman LaPierre
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MERRIMACK COUNTY CORRECTIONS DEPARTMENT

Superintendent.....	Carole Anderson
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MERRIMACK COUNTY COOPERATIVE EXTENSION

Coordinator.....	Judith Bush
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MERRIMACK COUNTY ADULT DIVERSION

Acting Director.....	Leigh Freire
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MERRIMACK COUNTY DELEGATION MEMBERS NEW HAMPSHIRE HOUSE OF REPRESENTATIVES

DISTRICT NO. 1 Andover, Danbury, Hill, Salisbury, Wilmot

Earle W. Chandler (r)
John P. Chandler (r)

DISTRICT NO. 2 Newbury, New London, Sutton, Warner

Thomas Houlahan (r)
William F. Kidder (r)
Avis Nichols (r)

DISTRICT NO. 3 Bradford, Henniker

Thea Braiterman (d), (r)
Barbara French (d)

DISTRICT NO. 4 Boscawen

Rick Trombly (d), (r)

DISTRICT NO. 5 Bow, Dunbarton, Hopkinton

Michael Whalley (r)
Susan D. Carter (r)

DISTRICT NO. 6 Hopkinton

Derek Owen (d)

DISTRICT NO. 7 Bow, Hopkinton, Dunbarton, Boscawen, Webster

Richard Kennedy (r)
C. William Johnson (r)

DISTRICT NO. 8 Northfield

Joyce May Johnson (d), (r)

DISTRICT NO. 9 Canterbury, Loudon, Northfield, Pittsfield

Richard Barberia (r)
Robert Lockwood (r)
Jack Willis (r)
Henry Stapleton (r)

DISTRICT NO. 10 Chichester, Epsom

Charles B. Yeaton (d)
Douglas E. Hall (r)

DISTRICT NO. 11 Hooksett

Ray F. Langer (r)
Terry Pfaff (r), (d)
David Hess (r)

**1994 Merrimack County Delegation Members
NH House of Representatives - Continued**

DISTRICT NO. 12 Allenstown, Pembroke

Gabriel Daneault (d), (r)

Maurice Regan (d)

Jay Ward (d), (r)

Randall Shaw (r)

DISTRICT NO. 13 Franklin

James Whittemore (r)

Martin Feuerstein (r), (d)

Robert M. Gilbreth (r)

DISTRICT NO. 14 Concord - Ward 1

Mary Holmes (r)

DISTRICT NO. 15 Concord - Ward 2

Matthew Newland (d), (r)

DISTRICT NO. 16 Concord - Ward 3

Anne Coughlin (d)

DISTRICT NO. 17 Concord - Ward 4

Paul R. Fillion (r)

DISTRICT NO. 18 Concord - Ward 5

Elizabeth Hager (r)

DISTRICT NO. 19 Concord - Ward 6

Carol Moore (d)

DISTRICT NO. 20 Concord - Ward 7

Bert Teague (r)

DISTRICT NO. 21 Concord - Ward 8

Mitchell Vernon (r)

DISTRICT NO. 22 Concord - Ward 9

Katherine Rogers (d)

DISTRICT NO. 23 Concord - Ward 10

Marjorie Beussing (r)

DISTRICT NO. 24 Concord - Ward A-H

John F. Weeks (r)

Miriam Dunn (d)

Mary Jane Wallner (d)

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Executive Committee Meeting, January 14, 1994

Chairman Fillion called the meeting to order at 9:35 a.m. Present were Representatives Daneault, Fillion, French, Holmes, Johnson, C.W., Kidder, Newland, Nichols, Rogers, Shaw, Weeks, and Whittemore.

Treasurer Charles T. Carroll appeared before the Committee with the monthly investment report, as of December 31, 1993, on the New Hampshire Public Deposit Investment Pool. Representative Whittemore commented that he is bothered that the \$2,000,000 invested in the pool is not fully government secured. Accountant Richard Zack referred to the report stating that the investment is by statute and within the guidelines of the pool. He excused himself to gather more information upon Representative Whittemore's request.

The Committee discussed the scheduling of the Merrimack County Delegation meeting to adopt the 1994 budget and agreed to hold the meeting on Thursday, March 3, 1994 at 7:00 p.m. in Room #210 at the New Hampshire Legislative Office Building in Concord.

Representative Johnson presented the findings of the Human Services budget subcommittee. The subcommittee agreed with the recommendation of the Human Services Director and the Board of Commissioners to recommend the total of \$8,026,983 which includes 99% of mandated expenses incurred by the County.

Upon Representative Rogers' request, Human Services Director Tom Wentworth explained the Juvenile Diversion Program and its effectiveness as an alternative to other court-ordered programs which are costly to the County and State. Representative Nichols questioned the increase in the Diversion Program. Mr. Wentworth explained that this increase is due to an approved bill in legislature that agrees to fund services to juveniles at the full 5% (funding was never fully at 5% before) which however is at no cost to the County taxpayer because of federal funding.

Human Services Director Tom Wentworth reflected on the increase in the nursing home line item stating that this includes all people who are in nursing homes in Merrimack County, not just the Merrimack County Nursing Home. Commissioner Trachy added that this also includes rate increases in nursing home daily rates.

Representative Nichols questioned the new equipment line item. Mr. Wentworth responded that this is for a new computer system for his office which is needed to match up with his secretary's computer in handling juvenile records. The old one will be given to the Juvenile Diversion Program which is also in need of a computer.

Representative Johnson made a motion to approve the Human Services budget at \$8,026,983. Representative Nichols seconded the motion which passed unanimously.

Representative Johnson presented the recommendation of the Cooperative Extension budget subcommittee which was to cut the requested budget of \$242,320 by \$10,000 for a total recommendation of \$232,320. Representative Shaw expressed that he would like to know what percent other counties provide to each Cooperative Extension service, and he would also like to see Cooperative Extension's total budget including all sources of funding. Human Services Director Tom Wentworth stated that Merrimack County comes in around third in relation to participating toward grant agencies, Cooperative Extension and the Conservation District. He offered a breakdown of what the major services are. Representative Shaw asked the Committee to table the approval on other counties' percentage towards Cooperative Extension services.

Representative Johnson gave the subcommittee's recommendation of the Soil Conservation District budget which is at level funding from last year (\$30,145). Representative Shaw asked why Soil Conservation is not included in the Extension Service. Representative Johnson supported Representative Weeks' response that these two are separate federally funded programs.

Representative Johnson made a motion to approve the Cooperative Extension Service budget at \$232,320. Representative Nichols seconded the motion which passed with two opposed votes.

Representative Shaw reiterated that he would like to look at the Cooperative Extension Service's total budget of how all their money is spent, not just the County's, because without this information, the County's portion of their budget is misleading and meaningless to him.

Representative Johnson made a motion to approve the recommended Soil Conservation District's budget of \$30,145. Representative French seconded the motion which passed with one opposed vote.

Representative Johnson presented the findings of the subcommittee for the Grants' budget which was to raise the Board of Commissioners recommendation by \$28,419 to reflect level funding from last year's appropriation for a total of \$284,191. Discussion followed.

Representative Shaw asked what percentage of the budget the County is paying for these agencies. Human Services Director Tom Wentworth gave the Committee total budget breakdowns. Representative Nichols asked why the Board of Commissioners decreased the budget from level funding. Commissioner Trachy responded that the Board just agreed to make an across-the-board reduction of 10%. Representative Rogers expressed her problem with increasing the proposed budget by \$28,419 without making any decreases to offset it. Commissioner Trachy mentioned that the Board of Commissioners will have some decreases before the budget is adopted but not until a later date. Discussion followed.

Representative Shaw made a motion to table the Grants' budget due to the problem of not knowing what portion of their budget the County is funding. Representative Rogers seconded the motion which failed. Representative Johnson made a motion to approve the subcommittee's recommendation of \$284,191 for the Grants' budget. Representative Holmes seconded the motion which passed with two opposed votes.

Representative Shaw presented the subcommittee's recommended budget for the Delegation budget. He made a motion to approve the budgeted amount at level funding (\$6,500). Representative Rogers seconded the motion which passed unanimously.

Representative Shaw presented the findings of the subcommittee for the Administration budget. He noted that the recommendation is lower than the Board of Commissioners because of the transfer of expenditures into the Treasurer's budget. In response to Representative Whittemore's question Accountant Richard Zack stated that Mason & Rich has been the auditor for five years and the County will be going out to bid in 1994 to assess whether or not a new auditor should be applied.

Representative Nichols asked why the recruiting line item is high: County Administrator Carol Haessly responded that this includes advertising for the whole County. It was over expended because we did not anticipate the extra need in Corrections and the Nursing Home, therefore, we have added more funds for 1994.

Representative French commented that worker's compensation is down. Ms. Haessly expounded on this fact that the number of

injuries in 1993 was remarkably low plus the reallocation throughout other departments in Concord will cause a decrease.

Representative Whittemore questioned what outside services covers. County Administrator Carol Haessly answered that this account is for miscellaneous expenses. In the past we have used this account to cover attorney fees, but we have had less expenses because we have been utilizing the services of the County Attorney's Office more. Commissioner Trachy and McDonnell concurred with this statement. Commissioner Trachy further commented that at times the County Attorney's Office may have a conflict in handling some County cases and at that instant is when the funds from outside services are used to cover outside attorney fees.

Commissioner Trachy explained the Eric Davis case that had recently been settled and published in the Concord Monitor. Commissioner Boucher expressed that he was opposed to the settlement.

Representative Shaw made a motion to approve the Administration budget at \$275,792. Representative Rogers seconded the motion which passed unanimously.

The Committee discussed the Treasurer's 1994 proposed budget. Representative Nichols questioned the increase in personnel. Accountant Richard Zack responded that the increase is to cover the possibility of weeks that may require forty hours worked rather than the standard thirty-seven and a half depending on the work load.

Representative Nichols inquired on the conference and education portion and whom it covers. Accountant Richard Zack gave a list of regularly attended conferences and who attends them. Discussion followed.

Representative Shaw made a motion to approve the Treasurer's budget at \$334,594. Representative Rogers seconded the motion which passed unanimously.

The Committee discussed the Registry of Deed's 1994 budget. Commissioner McDonnell commented that the Board of Commissioners found nothing wrong with this budget. Commissioner Boucher further remarked that they were very pleased with it. Representative Shaw made a motion to approve the Registry of Deed's budget at level funding. Representative Whittemore seconded the motion which passed unanimously.

The Committee reviewed the Courthouse Maintenance 1994 budget. County Administrator Carol Haessly mentioned that

there is a savings of \$47,000 due to the reduction in personnel. Commissioner McDonnell commented that the privatized janitorial services has been working very well. Discussion followed on the courthouse lease and on repairs needed in the complex which the County will be seeking a bond for.

Representative Shaw made a motion to approve the Courthouse Maintenance budget at \$231,075. Representative Kidder seconded the motion which passed unanimously.

The Committee discussed the proposed Miscellaneous 1994 budget. Commissioner McDonnell notified the Committee that the Board of Commissioners are not sure if the salary increase line item will be adequate. The Committee discussed the general salary increase for County employees.

Commissioner McDonnell and County Administrator Carol Haessly updated the Committee on the Bolden Mural and informed them that it is in the process of being delivered by the Maintenance Department as is.

Representative Shaw made a motion to approve the Miscellaneous budget at \$103,000. Representative Newland seconded the motion which passed unanimously.

The Executive Committee adjourned their meeting at 12:18 p.m.

Respectfully submitted,
Avis B. Nichols, Clerk
Executive Committee
Merrimack County Delegation

Executive Committee Meeting, January 24, 1994

Representatives Daneault, Fillion, French, Holmes, Johnson, C.W., Newland, Nichols, Rogers, and Whittemore were present.

Representative John Chandler reported on the subcommittee's proposed recommendations for the Sheriff, Dispatch, County Attorney, and Medical Referee's 1994 budgets.

In reference to Item Number One, Representative Rogers questioned why the Board of Commissioners had taken out \$5,000 of the County Attorney's Personnel budget which the subcommittee in turn added back in. Commissioner Trachy explained that it was the Board's understanding that funding for the new position of part-time investigator would come out of the Sheriff's budget. The Committee discussed the new position

and decided to table discussion on this item until the County Attorney became available for comment.

The Committee discussed the subcommittee's recommendation to add \$16,000 to the Sheriff's budget for the purchase of another new cruiser. Sheriff Jordan argued that the oldest vehicles that the Sheriff's Department have are a 1987 and a 1988 which are becoming too costly to maintain and are also not dependable for the type of travel needed. Commissioner Trachy, in opposition, stated that the Board questioned some of the uses of the cruisers and felt that the purchase of one new cruiser would be substantial for this year.

The Committee discussed the subcommittee's recommendation to add \$10,000 to the Sheriff's Dispatch budget for personnel. Sheriff Jordan explained that this amount has been added in because the position holds a forty hour work week as opposed to thirty-seven and a half.

Representative Rogers expressed that she agrees with the Board's recommendation for the purchase of only one cruiser instead of two.

Representative Johnson made a motion to accept the subcommittee's recommendation to add \$16,000 to the Sheriff's budget for the purchase of a second cruiser. Representative Daneault seconded the motion which passed by a vote of 4-3.

Representative Whittemore made a motion to approve the Sheriff's budget as recommended by the subcommittee. Representative Johnson seconded the motion which passed by a vote of 4-3.

Representative Johnson made a motion to approve the Sheriff's Dispatch budget of \$226,846. Representative Newland seconded the motion which passed unanimously.

Representative Chandler stated that the subcommittee for the Medical Referee's 1994 budget made no changes to the recommendation made by the Board of Commissioners. County Attorney Michael Johnson explained the Medical Referee's position by request of Representative Newland.

Representative Newland made a motion to approve the Medical Referee's budget at \$43,000. Representative Daneault seconded the motion which passed unanimously.

The Committee recurred in discussion to the subcommittee's recommendation of adding \$5,000 to the County Attorney's personnel budget. By the request of Representative Nichols, County Attorney Michael Johnson explained the pilot program

which has been used to integrate prosecution in reducing the number of cases held in Superior Court by holding them in district courts. The requested \$5,000 covers half of the part-time investigator's position which is included in this program; the other half is being paid by the Sheriff's Department. Discussion followed.

Representative French made a motion to approve the County Attorney's budget at \$595,348 which includes the added \$5,000 for personnel. Representative Johnson seconded the motion which passed unanimously.

The Committee recessed at 11:14 a.m. and reconvened at 11:34 a.m.

Representative Holmes presented the subcommittee's findings of the Corrections' budget. The subcommittee concurred with the Board of Commissioners' recommendation in the Personnel section, however, Rehabilitation was increased by \$5,000 to cover the added group therapy expense in the Prison Industry Program. Discussion followed.

The Committee discussed the requested addition of \$970 into the Equipment Repair Account to cover maintenance of the Correctional Facility's solar system.

Corrections Administrator Carole Anderson stated that the Inmate Account has been deleted completely; as of January 1, 1994 inmates no longer receive a dollar a day which will save the County money.

Other items discussed under the Corrections budget by the Committee were the request for \$30,000 for a computer under New Equipment and funds requested for auto maintenance on vehicles used to transport inmates and supplies.

Representative French made a motion to approve the subcommittee's recommendation for the Corrections budget of \$2,753,059 which includes the addition of \$6,000 consisting of \$1,000 for Equipment Repair and \$5,000 for Rehabilitation. Representative Nichols seconded the motion which passed unanimously.

The Committee briefly discussed the Adult Diversion budget. Representative Rogers made a motion to approve the recommended amount of \$593,640. Representative Newland seconded the motion which passed unanimously. Commissioner Trachy commented that the Board of Commissioners, at their future board meeting, would be discussing a change in the Adult Diversion's budget and would apprise the Committee of any change at the next Executive Committee meeting.

The Committee made note of a letter which had been received by members of the Delegation from the Coordinator of Correctional Industries. Discussion followed based upon two positions which have been eliminated from the budget.

The Committee adjourned their meeting at 12:44 p.m.

Respectfully submitted,
Avis B. Nichols, Clerk
Executive Committee
Merrimack County Delegation

Executive Committee, February 7, 1994

Representatives Daneault, Fillion, French, Holmes, Johnson, C.W., Kidder, Newland, Nichols, Rogers, Shaw and Weeks were present.

The Committee reviewed and discussed the Fourth Quarter Expenditure/Revenue Report. Representative Shaw requested a listing of all the money that has been encumbered by the County. Accountant Richard Zack provided this information. Representative French made a motion to accept the Fourth Quarter Expenditure Report as printed. Representative Newland seconded the motion which passed unanimously.

Representative Shaw brought up to the Committee for reconsideration the Conference and Education portion of the Treasurer's budget, requesting that a reduction of \$1,500 be made which would reflect level funding from last year's budget. Treasurer Charles Carroll explained the importance of the conference that would be missed if this amount is reduced. Discussion followed. Representative Shaw made a motion to reduce the Treasurer's budget from \$334,594 to \$333,094 thereby reducing the Conference and Education portion of the budget. Representative Newland seconded the motion. The motion failed by a vote of 4-6.

County Attorney Michael Johnson submitted to the Committee an amended budget sheet for the 1994 Adult Diversion Grant. An impact of \$10,000 in appropriations would result in the Corrections' budget. He explained the proposed drug and alcohol program that would provide counseling to both incarcerated and unincarcerated people.

The Committee reviewed the Nursing Home budget with Subcommittee Chairman Avis Nichols who presented the findings of the subcommittee.

Residential Properties: No changes were made.

Representative French made a motion to approve the Residential Properties budget at \$18,626. Representative Nichols seconded the motion which passed unanimously.

Administration: An increase of 3% was recommended for the Nursing Home Administrator's salary for a total of \$55,000. Discussion followed. The Volunteer Coordinator's appropriation was reduced by \$500.

Representative Nichols made a motion to approve the Nursing Home Administration budget at \$2,746,466. Representative French seconded the motion which passed unanimously.

Medical Director: No changes were made.

Representative Nichols made a motion to approve the Medical Director's budget at \$108,500. Representative French seconded the motion which passed unanimously.

Debt Service: No changes were made.

Representative French made a motion to approve the Debt Service budget at \$414,013. Representative Nichols seconded the motion which passed unanimously.

Purchasing: Representative Nichols made note to the Committee that the Purchasing Agent position is only funded through to July 1, 1994 totaling \$19,250. Supplies were decreased \$750.

Representative Nichols made a motion to approve the Purchasing budget at \$82,395. Representative French seconded the motion which passed unanimously.

Dietary: No changes were made.

Representative Nichols made a motion to approve the Dietary budget at \$1,511,786. Representative French seconded the motion which passed unanimously.

Nursing Services: No changes were made.

Representative Nichols made a motion to approve the Nursing Services budget at \$756,592. Representative French seconded the motion which passed unanimously.

Maintenance: No changes were made.

Representative Nichols made a motion to approve the Maintenance budget at \$785,787. Representative French seconded the motion which passed unanimously.

Equipment Repairs: No changes were made.

Representative Nichols made a motion to approve the water Treatment budget at \$18,245. Representative French seconded the motion which passed unanimously.

Laundry: The Subcommittee added \$4,000 to the Supplies account and decreased Equipment Repairs by \$1,500.

Representative French made a motion to approve the Laundry budget at \$354,802. Representative Newland seconded the motion which passed unanimously.

Housekeeping: No changes were made.

Representative French made a motion to approve the Housekeeping budget at \$556,601. Representative Nichols seconded the motion which passed unanimously.

Pharmacy: The Subcommittee decreased computer expenses by \$500 and supplies by \$500.

Representative French made a motion to approve the Pharmacy budget at \$332,330. Representative Johnson seconded the motion which passed unanimously.

Recreation: No changes were made.

Representative Nichols made a motion to approve the Recreation budget at \$170,531. Representative French seconded the motion which passed unanimously.

Rehabilitation: No changes were made.

Representative Nichols made a motion to approve the Rehabilitation budget at \$203,965. Representative French seconded the motion which passed unanimously.

Social Services: The Subcommittee decreased the supplies account by \$300.

Representative Nichols made a motion to approve the Social Services budget at \$100,379. Representative French seconded the motion which passed unanimously.

Accountant Richard Zack repeated to the Committee all the increases and decreases made in the Nursing Home Budget.

The revised Nursing Home budget comes to a total of \$12,142,392. Representative French made a motion to approve the entire Nursing Home budget totaling \$12,142,392. Representative Newland seconded the motion which passed unanimously.

The Committee recessed at 11:50 a.m. and reconvened at 11:58 a.m.

The Committee reviewed the Subcommittee's recommendations on the Farm budget with Subcommittee Chairman Jack Weeks.

The following changes were made: Due to errors in salaries, Personnel was changed from \$63,121 to \$74,597. Dental Insurance should be \$673 instead of \$600. Health Insurance should be \$12,623 instead of \$5,000. Social Security should be \$5,707 instead of \$5,200. Unemployment Insurance should be \$210 instead of \$280. Veterinarian fees were reduced from \$8,500 to \$5,500 due to a change in veterinarians. In heat, electricity and water there was a \$1,000 reduction.

The Committee discussed repairs needed on farm equipment and whether or not the County should keep the Farm operation due to the expense in running it. Corrections Administrator Carole Anderson stated that the dairy operation costs the County the most and suggested running the Farm without it. Upon the Committee's request, the Board of Commissioners confirmed that they would make a decision this year on the Farm's future to be reflected in 1995's budget.

Representative Weeks made a motion to approve the Farm's budget at \$233,709 which includes an increase of approximately \$12,400. Representative French seconded the motion which passed unanimously.

Commissioner Trachy addressed adjustments, by referring to the attached Revised Workers' Compensation and Retirement Appropriations sheet, that were made in each County department due to the increased rates in Workers' Compensation and the Retirement System.

Representative Nichols made a motion to restore the salary increase account to \$80,000. Representative French seconded the motion which passed unanimously.

Representative French made a motion to add the requested \$10,000 to the Corrections' budget. Representative Nichols seconded the motion which passed unanimously.

Representative Nichols made a motion to approve the County's 1994 expenditure total of \$27,090,615 which includes the

changes contained in Workers' Compensation and Retirement Appropriations. Representative Weeks seconded the motion which passed with two opposing votes.

Representative Weeks made a motion to approve the revenue projections, other than taxation, of \$14,075,947. Representative Holmes seconded the motion which passed with one opposing vote.

The Committee recognized that the amount to be raised by taxes is \$13,014,668 which reflects a 5% increase over 1993's amount.

The Committee adjourned their meeting at 1:15 p.m.

Respectfully submitted,
Avis B. Nichols, Clerk
Executive Committee
Merrimack County Delegation

Executive Committee Meeting, March 10, 1994

Chairman Fillion called the meeting of the Executive Committee to order at 7:55 p.m.

Representatives Daneault, Fillion, Holmes, Kidder, Newland, Nichols, Rogers, Shaw, Weeks and Whittemore were present.

The Committee discussed the revised expenditures as listed in the Commissioners' Proposed Amendments to Executive Committee Budget Resolution .

Representative Daneault made a motion to approve the total revisions of \$48,847 to the expenditures as proposed by the County Commissioners. Representative Nichols seconded the motion which passed unanimously by roll-call vote.

The Committee discussed the proposed revenues as listed in the Resolution.

Representative Shaw requested that the Registry of Deeds revenue be increased from \$755,000 to \$775,000 because 1993's revenue totaled \$770,000. Commissioner Trachy argued against this action because interest rates are on the rise and fewer people will probably be refinancing, therefore the volume in 1994 may not be as high as in 1993.

Representative Whittemore made a motion to approve the total revisions of \$283,550 to the revenue as proposed by the County

Commissioners. Representative Weeks seconded the motion which passed unanimously by roll-call vote.

The Committee adjourned their meeting at 8:11 p.m.

Respectfully submitted,
Avis B. Nichols, Clerk
Executive Committee
Merrimack County Delegation

Public Hearing, March 10, 1994

Chairman Kidder called the Public Hearing to order and read the Public Notice of the meeting. He then addressed Commissioner Trachy who gave an overview of the 1994 budget and the Commissioners' Proposed Amendments to the Executive Committee Budget Resolution. The amount to be raised by taxes is 3% which reflects a 2.16% increase over 1993's budget. Commissioner Trachy stated that the Medicaid money will not be included in 1994's budget because it has not been received yet.

Once received, it should result in approximately a 10% reduction in the amount to be raised by taxes.

Chairman Kidder asked if any member of the public wished to speak on the proposed 1994 budget.

Mr. Russell McCleary of Chichester asked if the Nursing Home uses the beef raised by the Farm. Commissioner Trachy responded that in the past beef was used for the Nursing Home, but they have found that the County profits more by selling it on the open market.

County employee William Potter spoke to the Delegation and requested that his position of Coordinator of the Correctional Industry Program be funded for a full year as opposed to funding through to July of 1994 as recommended by both the Commissioners and Executive Committee.

Ms. Ellen Bassett, a physician of Concord, NH, asked if the transfer of the Adult Diversion Program to the Corrections' budget would mean a reduction in services. County Attorney Michael Johnson responded that there would not be a reduction, but an expansion which includes a Certified Alcohol and Drug Assessment Counselor that will be shared between Corrections and Diversion.

Mabel Wheeler, Chairman of the Cooperative Extension Advisory Council, introduced the members of the Council and expressed

that she and the Council are in full support of Cooperative Extension's budget.

Chairman Kidder, seeing that no other member of the public wished to speak, closed the Public Hearing at 7:45 p.m.

Respectfully submitted,
Mary C. Holmes, Clerk
Merrimack County Delegation

Delegation Meeting, March 10, 1994

Chairman Kidder called the meeting of the Merrimack County Delegation to order and read the Public Notice.

Present were Representatives Barberia, Buessing, Carter, Daneault, Dunn, Feuerstein, Fillion, Holmes, Kennedy, Kidder, Langer, Lockwood, Mitchell, Newland, Nichols, Regan, Rogers, Shaw, Teague, Wallner, Weeks, Whalley, Whittemore and Willis.

The Delegation recessed at 7:50 p.m. so that the Executive Committee could meet to review and vote on the Proposed Amendments to the Executive Committee Budget Resolution prior to presenting it to the Delegation.

The Delegation reconvened its meeting at 8:14 p.m.

Executive Committee Chairman Fillion reported on the Executive Committee's votings on the proposed amendments to the resolution.

Representative Shaw asked what the last day is that the Medicaid money can make a change in taxes. Commissioner Trachy responded that the bills from the County to the towns go out in late August; the Board will take action in early summer. This money should result in approximately a 10% reduction in the amount to be raised in taxes.

Representative Kennedy commented that the Contingency Fund seems to be a small amount and asked if we are cutting ourselves too short.

Chairman Kidder read the proposed expenditures of the resolution by each department and asked if the respective department heads wished to make any comments on their section or if any member of the Delegation wished to comment or ask questions on it.

Sheriff Chester L. Jordan commented on the Dispatch System and the cruisers that are used by the department. He further

explained the Capital Reserve and its purpose per Representative Nichols request.

Representative Holmes made a motion to restore Bill Potter's position which would increase Corrections' budget \$17,500. Representative Newland seconded the motion. Discussion followed.

Chairman Kidder asked for a roll-call vote on raising Corrections' budget \$17,500. The motion passed by a vote of 15-9.

County Attorney Michael Johnson gave an update on the Adult Diversion Program.

Commissioner Trachy commented on the Farm and stated that the Board of Commissioners will analyze the operation this year and henceforth make a recommendation as to its disposition.

County Forester Karen Bennett reported on the Wood Cutting Program.

Chairman Kidder introduced Harry Cutting, from the City of Concord, who reported on the Community Action Program's application for a Community Development Block Grant.

Nursing Home Administrator Tom Matzke answered various questions on the Nursing Home budget.

Representative Kennedy made a motion to approve the total amount of proposed expenditures. Representative Dunn seconded the motion which passed unanimously by a roll-call vote.

Representative Lockwood made a motion to approve the total amount of proposed revenue. Representative Dunn seconded the motion which passed unanimously.

Representative Lockwood made a motion to approve the amount of \$12,797,465 as the amount to be raised by taxes. Representative Weeks seconded the motion which passed unanimously.

Representative Lockwood made a motion to approve Item Number IV as stated in the budget resolution. Representative Weeks seconded the motion which passed unanimously.

Commissioner Trachy explained, upon Representative Feuerstein's request, the process of tax collection from cities and towns.

The Delegation adjourned their meeting at 9:25 p.m.

Respectfully submitted,
Mary C. Holmes, Clerk
Merrimack County Delegation

Executive Committee Meeting, April 15, 1994

Representatives Daneault, Fillion, French, Holmes, Johnson, C.W., Kidder, Rogers, Shaw and Weeks were present.

Chairman Fillion called the meeting to order at 9:45 a.m.

Chairman Fillion invited Accountant Richard Zack to comment on the First Quarter Revenue/Expenditure Report. Mr. Zack indicated that the layout would be more readable and easier to follow than past reports. Mr. Zack welcomed any suggestions in the format for future reports.

The Committee reviewed and discussed the First Quarter Revenue and Expenditure Report. Representative Shaw asked if the 1993 final figure was accurate. Richard Zack stated that the figure is accurate and has been audited.

Representative Fillion asked Richard Zack to give a summary of the report. Mr. Zack stated he felt everything looks good at this point and did not foresee any problems.

Representative Rogers questioned whether or not the County Attorney's budget for travel would be over expended at the end of the year do to the fact the account is 52% expended at this time. County Attorney Michael Johnson stated the account would not be over expended because most of the account will be reimbursed through agencies sponsoring trips.

Representative Fillion asked if the expenditure for workers's compensation was a lump sum payment. Richard Zack stated yes.

Representative Shaw questioned the Fuel account in the Department of Corrections. Corrections Administrator Carole Anderson explained the expenditure represented a purchase of seven hundred gallons of fuel that will last until November of this year.

Representative Fillion asked if there was any information the Executive Committee needed in reference to the County Farm. Commissioner Kenneth McDonnell stated that there was no information at this time.

Representative Katherine Rogers requested an explanation of why the Nursing Home Outside Services account was 107% expended at this time. Nursing Home Administrator Tom Matzke stated that the expenditures represented attorneys fees due to three circumstances. One circumstance being a case involving an ex-resident in 1990, the second being an employee ADA case, and the third being the International Chemical Workers Union organizing a union. All three instances has resulted in unexpected attorney fees.

Representative Mary Holmes questioned the Computer account in the Pharmacy being 93% expended. Nursing Home Administrator Tom Matzke explained it was an up front payment for monthly computer software updates.

Representative Fillion and Weeks commented on the professional work Richard Zack has done in the formation of the quarterly report.

County Treasurer Charles Carroll informed the Committee that the Board of Commissioners signed a resolution agreeing to participate in the Medicaid proportional share pool. Treasurer Carroll reported Medicaid funds will be transferred to NH counties based on the proportion of county nursing home beds. Approximately \$8,000,000 will be transferred with about \$1,300,000 coming to Merrimack County. The resolution states that these funds are to be used to lessen property tax. Treasurer Carroll stated it is the responsibility of the Board of Commissioners and the Delegation to determine how these additional funds will affect the 1994 appropriations and property taxes.

Commissioner Stuart Trachy explained to the Committee that it could be used to lesson 1994 or 1995 taxes. Discussion followed.

Representative Weeks stated that he felt it most appropriate to tax payers to get the relief of taxes now. He also asked Commissioner Trachy if the funds were definite. Commissioner Trachy stated that it was 99.9% definite.

Representative Weeks asked if anyone had any reason that would convince the Delegation to put off the relief until 1995. No suggestions made.

Representative Fillion stated that there would be a need for another Executive Committee meeting prior to the next Delegation meeting to decide elected officials salaries.

Commissioner Stuart Trachy stated that there would be other issues in the near future that would also require Executive

Committee to meet. Some of these issues would be the County's part in the Civic Center, the Penacook & Boscawen Water Precinct Lease, and Bond Issue for capital improvements, Nursing Home and Administration expansion projects.

Representative Fillion informed the Committee of the county forum meeting he attended regarding the Medicaid funds. Discussion followed.

Representative Randy Shaw asked Richard Zack for the last day to submit the budget to the Department of Revenue. Mr. Zack responded that the budget resolution had already been submitted. Richard Zack stated that technically mid summer would be the final date to affect property taxes.

Representative Holmes asked Commissioner Trachy to explain the Penacook & Boscawen Water Precinct problem. Commissioner Trachy explained the poor quality and lack of water pressure the Precinct was having. Commissioner Trachy explained that the Precinct has found the County's water supply to be clean and clear and wished to make use of the County's wells. Discussion followed.

Representative Holmes asked what the County would get back from the lease of the land to the Precinct. Commissioner Trachy explained that the County would get a 500,000 gallon water tank, better quality and better water pressure.

County Administrator Carol Haessly stated that a major benefit to the County would be better fire protection for the Nursing Home.

Representative Whittemore asked what the cost would be to the Precinct for use of the County wells. Commissioner Trachy stated it would be one dollar (\$1.00) per year. Commissioner Trachy also added that the Nursing Home would be at the beginning of the water supply line instead of the end where it is now.

Representative Fillion explained to the Committee the requirement of establishing the elected officials salaries.

Representative William Kidder stated the next Delegation meeting would be Friday, May 20, 1994 at 10 a.m.

Representative Kidder asked if the elected officials wished to say anything regarding the elected officials salaries. Commissioner Trachy requested that the Committee look at comparative information and to meet with each elected official individually before making any decisions.

Representative Fillion stated that County Administrator Carol Haessly has offered to collect information from the other counties for the Study Committee.

Representative Fillion asked if the NH Association of Counties had such surveys. Commissioner Trachy stated that the Association did indeed have surveys.

Commissioner Kenneth McDonnell requested the full time elected officials be given consideration for salary increases.

County Attorney Michael Johnson commented on the three levels of government and their pay scales. Attorney Johnson asked that the Committee keep in mind the decisions are complex and that there are overlaps of responsibility and functions from all three levels of government.

Representative Fillion stated the need for a follow up committee to the Study Committee of Elected Officials Salaries of two years ago. Representative Fillion requested that Representative Jack Weeks be Chairman and the Committee be made up of Representatives Whittemore, Newland, Holmes, and French.

Representative Fillion requested that the Study Committee report to the Executive Committee a recommendation for elected officials salaries on Friday, May 20, 1994 at 9:00 a.m.

County Attorney Michael Johnson requested that he not be asked to advocate for his position at the May 20th meeting. He would be available to answer any and all questions prior to the meeting and would make any information available to the Study Committee.

Representative Fillion asked that the Study Committee members review the 1992 study to refresh their memories. County Administrator Carol Haessly requested that the Chairman appoint an Acting Clerk for the meeting as Sara Lewko was taking the minutes in the place of the clerk. Representative Mary Holmes was appointed Acting Clerk.

Motion to adjourn made by Representative Weeks. Seconded by Representative Shaw. Meeting adjourned at 10:45 a.m.

Respectfully submitted,
Mary C. Holmes, Acting Clerk
Merrimack County Delegation

Elected Officials Compensation Study Committee Report to the
Merrimack County Delegation

May 20, 1994

Committee Members: Representatives P. Fillion, B. French, M. Holmes, R. Langer, M. Newland, and Chairman J. Weeks.

Meetings: April 27, May 4, and May 9, 1994

Positions Considered: (7):

County Commissioner, Chairman
County Commissioner (2)
County Treasurer
Sheriff
Register of Deeds
County Attorney

At its meeting on April 27, the following were present:
Representatives Fillion, French, and Chairman Weeks.

The Committee received and reviewed information provided by County Administrator Carol Haessly and staff. Data included a recent history of salaries, current salaries and benefits, a survey of current salaries in the ten counties, and a N.H. Association of Counties report on fringe benefits for elected officials. At the same meeting, the Committee met individually with each of the incumbents except Commissioner Boucher. They provided information and views about compensation, job functions, and performance. Additional written information about comparable positions and compensation in state, county, and local government was provided.

At its second meeting on May 4, the following were present:
Representatives Fillion, French, Holmes, Langer, Newland, and Chairman Weeks.

The Committee reviewed and discussed the data available, and requested information from the County Attorney's Office.

Findings:

1. There was general agreement among Committee members that Merrimack County is led by able and dedicated elected officials, and that the important services of county government are provided with skill and efficiency, and within the budgets approved by the delegation.

2. Also, there is convincing evidence that serious disparities and inequities exist in comparing compensation of some elected County officials with other positions in state and local government. The most acute are County Attorney, Register of Deeds, and Sheriff. In these positions, comparisons with state and local officials having similar qualifications and job functions reveal compensation disparities of 35% to 70%.

Recommendations:

At its meeting on May 9 those present were: Representatives Fillion, French, Langer and Chairman Weeks. It was agreed unanimously (4-0) to recommend:

1. No changes in fringe benefits, ie. health & dental insurance, retirement.

2. Proposed Salary Changes:

<u>Position</u>	<u>Current Salary</u>	<u>Change</u>	<u>Proposed Salary</u>
Commissioner, Chair	\$ 7,500	+500 (+6.7%)	\$ 8,000
Commissioner(s)	\$ 7,000	+500 (+7.1%)	\$ 7,500
Treasurer	\$ 7,000	(No Change)	\$ 7,000
Sheriff	\$ 40,000	+2,500 (6.25%)	\$ 42,500
Register of Deeds	\$ 36,000	+2,500 (6.9%)	\$ 38,500
County Attorney	\$ 48,000	+4,000 (8.3%)	\$ 52,000

Total Proposed Increases: \$10,500 (6.9%) = 3.45% yr.

These salary recommendations are based on the Committee's perception of each position's demands on time, professional skills, and comparable compensation in other counties and the marketplace. The total proposed change (+10,500.00), to become effective January 1, 1995, is a two year increase of just 6.9% or 3.45% per year, about the same as the Consumer Price Index (CPI) change.

Taking into account that two years ago the delegation reduced total compensation by curtailing paid fringe benefits (final net

savings was about \$1,850), this recommendation results in a four year compensation increase of only \$8,650, or about 1% per year, much less than inflation.

3. Salary Study Committee

The Committee recommends that the Chair of the Merrimack County Delegation, at the delegation's organizational meeting in January 1995, appoint a committee to study the salaries of elected County officials, including, but not limited to possible adoption of position salary schedules similar to those in state government, and possible introduction of enabling legislation.

The Committee urges the delegation to adopt this report and the recommendations contained herein.

Respectfully submitted,
Rep. J. Weeks, Chair
Elected Officials Salary Study Committee

Executive Committee Meeting, May 20, 1994

Representatives Daneault, Fillion, French, Holmes, Johnson C.W., Kidder, Newland, Nichols, Rogers, Shaw, Weeks, and Whittemore were present.

Chairman Fillion called the meeting to order at 9:00 a.m.

Chairman Fillion asked if everyone had received a copy of the Salary Study Committee's report. All members had received a copy.

Chairman Fillion requested Representative Weeks to address the Salary Study Committee's report. Representative Weeks asked if there were any questions.

Representative Shaw stated that the current incumbents of the elected officials positions were professional and dedicated individuals, but the future incumbents may not be as knowledgeable or experienced in the fields to warrant such salaries.

Representative Weeks stated that the same concerns were mentioned by the Study Committee and therefore the Committee decided to place a salary figure for the position not necessarily for the person filling the position. The salary increases that the Committee agreed upon were a middle ground.

Representative Rogers expressed her concern that if the County Attorney's salary was kept on the low side as compared to

outside agencies then the County would only attract inexperienced attorneys to run for the position.

Representative Weeks stated that there is currently an Assistant County Attorney who is making more than the County Attorney is presently making.

Representative Weeks expressed that this was a concern of the Salary Study Committee.

Representative Fillion stated that there were strong feelings about the County Attorney's salary because of the comparison to outside positions. The Committee felt very strongly about developing a salary schedule for the future.

Representative Shaw expressed that he was concerned that the County employees would be given a smaller increase then the elected officials and how would the elected officials be able to justify that.

Representative Weeks stated that the County Commissioners, have not had an increase in salary for seven (7) years. The end result of the proposed increase would be less than one percent (1%) a year.

Representative Fillion stated that the percentages listed are for both years not for each year.

Representative Shaw stated that the percentages could be viewed differently by each person. Discussion followed.

Representative Nichols requested information on the amount of raise for each position and the year it was given for all elected officials. Representative Nichols also expressed that the information should have been included with the Committee's report so that the Executive Committee Members would have had the information in a timely manner to better act on the report.

Representative Weeks stated the following information requested by Representative Nichols:

<u>Year</u>	<u>Amount</u>	<u>Position</u>
1988	\$500.00	Commissioner, Chair
1988	\$500.00	Treasurer
1993	\$3,000.00	Attorney
1993	\$2,000.00	Sheriff
1993	\$2,000.00	Register of Deeds

Representative Weeks also noted that in 1993 the County Attorney, Sheriff, and Register of Deeds lost the benefit of health insurance. Representative Weeks asked for clarity of this information by County Administrator Carol Haessly.

County Administrator Carol Haessly stated that health insurance was removed for the Treasurer and two Commissioners, but that the County Attorney, Sheriff, and Register of Deeds lost the eligibility for longevity bonuses.

Representative Weeks stated the longevity dollar amount of \$1,000.00 was lost by the Register of Deeds.

Representative C.W. Johnson wanted an explanation as to why the Study Committee did not recommend a salary increase similar to the Commissioners increase for the Treasurer.

Representative Weeks stated that the job of the Treasurer has become minimum and duties have become less. Representative Weeks also noted that the Treasurer's current salary is more than other counties except for Rockingham County.

Representative Nichols stated that the Chairman of the Board of Commissioners currently has health insurance.

Representative Johnson asked if Stuart Trachy left the position of the Chairman would the incumbent have the option of health insurance.

Representative Weeks stated that the benefits and salaries of the positions would remain the same regardless of the incumbent.

Representative Weeks stated that the Salary Study Committee did not address the issue of benefits. The Committee felt it was appropriate to leave the benefits as is.

Representative Shaw inquired if there were any statutes that required elected officials to work full time now that their salaries were climbing.

Did the Executive Committee or Delegation have any authority to make such a requirement?

Representative Weeks stated that the statutes do not state requirements on hours worked, vacation, sick leave, or benefits. The Committee has come to the opinion that these positions are similar to that of management level. The demands on these positions will keep them working in and above an average work week.

Representative French stated that the Salary Study Committee met with all current incumbents and felt they were very professional and knowledgeable in their respective fields. The Study Committee also felt very strongly about adopting a salary structure for these positions so that the personal element is removed from the salaries.

Chairman Fillion stated that the Executive Committee could act on the elected officials salaries by voting on the Salary Study Committee's recommendations as a package or by voting each position's salary individually. Chairman Fillion stated his preference was to vote as a package.

Representative Nichols mentioned to accept the Salary Study Committee's recommendation for the County Attorney in the amount of \$52,000. Seconded by Representative Rogers. Motion passed. Representative Kidder stated he opposed any salary increases period.

Representative Nichols recommended the County Attorney's increase because the salary that was given to the position two years ago was low and was not as much as he could have received. Representative Nichols also stated she did not recommend increases for remaining positions as it is unfair to place anymore burden on the taxpayers.

Representative Weeks motioned to accept the Salary Study Committee's recommendations. Seconded by Representative French. Discussion followed.

Representative C.W. Johnson asked if the above motion is voted down, would the Committee be able to vote on individual positions?

Chairman Fillion stated that the committee could vote on individual positions if it wanted to.

Representative Shaw stated that he agreed with Representative Nichols in that it would be unfair to place anymore burden on the taxpayers. Representative Shaw also stated he felt the other positions were not as professional or as busy as the County Attorney.

Representative Weeks stated that Representative Shaw's statement was incorrect. The Positions of Sheriff and Register of Deeds are very important and very professional and that anyone off the street could not fill the positions. Both positions require professional qualifications in order to carry out the directives of the positions.

Representative French stated that it would not be fair to the county employees to penalize them because of the tax structure of this state.

Chairman Fillion requested a roll call vote on the motion made by Representative Weeks, seconded by Representative French, to accept the recommendations of the Salary Study Committee. Vote was 6 no 5 yes. Motion failed.

Representative Weeks motioned to accept the Study Committee's recommendation of \$38,500 for the position of Register of Deeds. Seconded by Representative C.W. Johnson. Vote was 6 yes 5 no. Motion passed.

Representative C.W. Johnson motioned to accept the Study Committee's recommendation of \$42,500 for the position of Sheriff. Seconded by Representative French. Roll call vote was 5 yes 6 no. Motion opposed.

Representative Weeks motioned to accept the Study Committee's recommendation of \$8,000 for the Commissioner, Chair \$7,500 for the Commissioner(s), no change for the Treasurer. Seconded by Representative French. Roll call vote was 5 yes 6 no. Motion failed.

Representative Weeks questioned whether the motion opposed represented the recommendation for no salaries or unchanged salaries.

Chairman Fillion stated that it would seem that the positions salaries would remain at their present salaries.

Representative Rogers questioned whether or not the Executive Committee needed to make a motion/vote on the issue of forming a study committee for the next Executive Committee.

Chairman Fillion stated that the current Executive Committee cannot order but could recommend a study committee to the next Executive Committee.

Representative Rogers motioned to recommend to the next Executive Committee Delegation Item Number 3 of the Salary Study Committee Report entitled "Salary Study Committee". Seconded by Representative French. Voice Vote passed unanimously.

Representative C.W. Johnson motioned to increase the salary of the Sheriff to \$41,500 due to additional responsibilities. Seconded by Representative Weeks. Discussion followed.

Representative Nichols questioned any additional responsibilities or duties the Sheriff has been taking on.

Representative C.W. Johnson stated the Sheriff has increased transportation of inmates, employee training, and added responsibility.

Representative Nichols stated he has the same authority as always and that the Sheriff's staff performs the duties.

Chairman Fillion called a voice vote on the motion made by Representative C.W. Johnson, seconded by Representative Weeks, to increase the Sheriff's salary to \$41,500. Voice vote was 5 yes 6 no. Motion failed.

Representative Weeks stated that the Executive Committee members should support whatever decisions are made at this meeting when the members meet at the Delegation Meeting scheduled for 10:00 a.m.

Representative Weeks made a motion to set salaries for the Commissioner, Chair, Commissioner(s), Treasurer, and Sheriff at the present levels. Seconded by Representative Newland. Roll call vote of 9 yes 2 no. Motion passed.

Chairman Fillion summarized the salaries of the elected officials as follows:

<u>Position</u>	<u>Recommended Salaries</u>
Commissioner, Chair	\$7,500 (present level)
Commissioners(s)	\$7,000 (present level)
Treasurer	\$7,000 (present level)
Sheriff	\$40,000 (present level)
Register of Deeds	\$38,500
County Attorney	\$52,000

Representative Whalley requested the Executive Committee take action to enable legislation in the next session regarding the salary study committee for elected officials. Discussion followed.

Representative Nichols motioned to reconsider the vote made regarding Item 3 of the Salary Study Committee to adopt the revised Item 3 to read as follows:

Salary Study Committee

The Committee recommends that the Chair of the Merrimack County Delegation appoint a committee to study the salaries of

elected County officials, including but not limited to possible adoption of position salary schedules similar to those in state government, and possible introduction of enabling legislation.

Motion seconded by Representative Rogers. Voice vote passed unanimously.

Representative C.W. Johnson made a motion to adjourn the meeting. Seconded by Representative Kidder. Meeting adjourned at 10:08 a.m.

Respectfully submitted,
Avis B. Nichols, Clerk
Executive Committee
Merrimack County Delegation

Delegation Meeting, May 20, 1994

Representatives Barberia, Buessing, Carter, Chandler, E., Daneault, Dunn, Fillion, French, Gilbreth, Holmes, Johnson C.W., Kennedy, Kidder, Lockwood, Mitchell, Newland, Nichols, Regan, Rogers, Shaw, Teague, Weeks, Whalley, Whittemore, Willis, and Yeaton were present.

Chairman Kidder called the meeting to order at 10:20 a.m.

Chairman Kidder read the resolution regarding the Penacook & Boscawen Water Precinct.

Chairman Kidder requested Jim Colby from the Penacook & Boscawen Water Precinct to inform the Delegation members of the request made to the County Commissioners regarding the resolution.

Jim Colby stated that the wells have already been drilled.

Representative Whittemore asked where the wells were drilled.

Merrimack County Commissioner Stuart Trachy stated that the Board of Commissioners were approached by the Penacook & Boscawen Water Precinct regarding the matter and that the agreement would be in the best interest of both parties. Commissioner Trachy further stated that the Board of Commissioners are strongly endorsing the agreement.

Representative Whittemore asked if the wells would be close to the river.

Commissioner Trachy referred questions regarding the location and planning information over to Janet Levy for explanation and

clarification. Janet Levy explained that the wells were drilled north of the corrections facility, east side of Route 3 in the corn field. Ms. Levy provided visual displays that provided information regarding the proposed plan. The proposed plans showed a plan for two wells and a pump station.

Representative Weeks asked if the wells would in any way restrict farming operations of the farm. Commissioner Trachy stated yes and no. Janet Levy stated that there would be a protective radius around the wells. Limitations are usually on pesticides.

Representative Kennedy asked if the proximity to the river would be a problem and if the agreement with the County get the town of Boscawen out of its problems with the federal government?

Janet Levy stated that the wells were out of the flood plain and that the town of Boscawen would be in a better position with the federal government.

Representative Shaw questioned whether or not the Delegation should be voting on the authority to proceed if the study has not been fully completed.

Janet Levy stated that based on past experience, 150 feet would be limited for pesticide, 100-400 feet for industrial use.

Representative Shaw asked if the County would have any recourse if there is contamination in the future.

Janet Levy stated that the responsibility would be that of the land owner being the County. However, Janet Levy did not foresee any reason for contamination.

Representative Kennedy asked if the resolution was to permit the Board of Commissioners to enter into an agreement with the Penacook & Boscawen Water Precinct.

Chairman Kidder stated that the resolution was to permit the Board of Commissioners to enter into an agreement.

Representative Kennedy motioned that the Delegation adopt the resolution to allow the Board of Commissioners to enter into agreement with the Penacook & Boscawen Water Precinct. Seconded by Representative Gilbreth. Motion passed unanimously.

Chairman Kidder commented on the beautiful condition of the brass rails in front of the Courthouse Building.

Commissioner Trachy stated that Commissioner Boucher was responsible for seeing to the upkeep of the rails.

Chairman Kidder requested Representative Fillion to report on the Executive Committee's recommendation of the elected officials salaries.

Representative Fillion expressed his gratitude to Representative Weeks for chairing the Salary Study Committee and to the Committee members for a job well done.

Representative Fillion stated that the Executive Committee voted unanimously to Item Number Three (3) of page four (4) with a slight change in the language. Item Number Three (3) to read as follows:

Salary Study Committee

The Committee recommends that the Chair of the Merrimack County Delegation appoint a committee to study the salaries of elected county officials, including, but not limited to possible adoption of position salary schedules similar to those in state government, and possible introduction of enabling legislation.

Representative C.W. Johnson asked that Representative Fillion explain to the Delegation why the Executive Committee wanted to enable legislation.

Representative Fillion explained that the Executive Committee became conscious of problems that exist i.e. time frames, incumbents of the positions, possibility of new incumbents for the positions. The Executive Committee felt it would be a more orderly process if a salary structure existed.

Representative Weeks stated that the Executive Committee wanted to change the wording of Item Three (3) of the Salary Study Committee Report so that if the Delegation decided to adopt the change then hopefully something could be done regarding the salary structure in the next session.

Representative Weeks made a motion to adopt Item Number Three (3) of the Salary Study Committee's Report. Seconded by Representative C.W. Johnson. Motion passed unanimously.

Representative Fillion stated the recommendations of the Executive Committee for the elected officials salaries as follows:

<u>Position</u>	<u>Salary</u>
County Commissioner, Chair	\$7,500 (no change)

Commissioner(s)	\$7,500 (no change)
Treasurer	\$7,000 (no change)
Sheriff	\$40,000
Reigster of Deeds	\$38,500
County Attorney	\$52,000

Representative Dunn asked why the Executive Committee did not agree with the Salary Study Committee's recommendations.

Representative Fillion stated that the members of the Executive Committee felt strongly that it was not the time to be giving increases on a broad scale.

Representative Weeks stated that the Study Committee felt some of the increases were appropriate and some were not.

Representative Dunn stated the savings would be of \$3,500 with no changes of the Commissioners, Treasurer and Sheriff.

Representative Weeks stated the savings would be of \$4,000 because there are two Commissioners.

Representative Kennedy stated that you tend to get what you pay for. Representative Kennedy stated that he did not like to spend money, however, the Register of Probate makes a considerable amount more than the Register of Deeds. A young attorney starting out in a law firm gets more than the County Attorney. Representative Kennedy is concerned that the Delegation is indeed setting up a salary structure for positions that people will not want to apply for in the future.

Representative Gilbreth stated that he was concerned with police protection and the Sheriff should be paid an executive salary. Representative Gilbreth felt that not giving the Sheriff an increase is a big mistake.

Representative Fillion motioned the Delegation and accepted the Executive Committee's recommendations on elected officials salaries. Seconded by Representative Daneault. Discussion followed.

Representative Willis made a motion to amend the previous motion made by Representative Fillion to accept the Executive Committee's recommendations for elected officials salaries to add \$1,250 to the Sheriff's salary. Seconded by Lockwood. Discussion followed.

Representative Mitchell stated that he felt the Delegation was jumping the gun in setting elected officials salaries as the incumbents may change in the next election.

Representative Weeks stated that the law states the Delegation must see the elected officials salaries before June 1st to be set before elections.

Representative Carter asked why the Executive Committee accepted the Register of Deeds and County Attorney's salaries but not the Sheriff's.

Representative Weeks stated that there was not sufficient support for the Sheriff's salary increase.

Representative C.W. Johnson stated he would vote against the amendment made by Representative Willis because he felt the Sheriff should receive the full increase recommended by the Salary Study Committee.

Representative Rogers stated that although the County Attorney is not her favorite person, the responsibilities and knowledge needed to fill the position does warrant such a salary. Also, the Registry of Deeds is the one department that generates revenue and that revenue should be brought forward and reflected in the salary of the Register of Deeds. Representative Rogers stated that beyond these two positions, she felt the Delegation could not afford to put anymore burden on the shoulders of the taxpayers at this time.

Chairman Kidder asked for a roll call vote for the motion to set forth by Representative Willis to amend the motion made by Representative Fillion to accept the Executive Committee's recommendations for the elected officials salaries to increase the Sheriff's salary by \$1,250. Seconded by Representative Lockwood. Vote was 1 yes 24 no. Motion failed.

Representative Gilbreth motioned to increase the Sheriff's position salary to \$2,500. Seconded by Representative Weeks. Vote was 14 yes 11 no. Motion passed.

Representative Weeks motioned to accept the recommended salaries by Executive Committee as amended. Seconded by Representative Dunn. Vote was 13 yes 12 no. Motion passed.

Representative Lockwood motioned to reconsider a previous vote due to confusion. Seconded by Representative Teague. Voice vote unanimously.

Representative Dunn stated that some members felt that by voting yes some members thought that they had also voted on amending the motion to include the salary increases for the Commissioners also. Representative Dunn suggested that the members take a separate vote on the Commissioners salaries to avoid confusion.

Representative Dunn made a motion to amend the Executive Committee's recommendation to include the Salary Study Committee's recommendation for the Commissioner, Chair, Commissioners, and the Treasurer. Seconded by Representative French. Vote was 15 yes 10 no. Motion passed.

Chairman Kidder requested that Representative Weeks read the recommendations for salary increases as amended to the full Delegation.

Representative Weeks stated that the recommended salaries were as follows:

<u>Position</u>	<u>Recommended Salary</u>
Commissioner, Chair	\$ 8,000
Commissioner(s)	\$ 7,500
Treasurer	\$ 7,000
Sheriff	\$42,500
Register of Deeds	\$38,500
County Attorney	\$52,000

Delegation took a vote to accept the entire package as amended. Vote was 14 yes 9 no. Motion passed.

Commissioner Trachy stated that in June the County will be receiving 1.3 million dollars in medicaid money so the Delegation will be asked to amend the budget so that we can increase revenues which will reduce the money to be raised by taxes. This should be a pleasant task. This will probably be the Delegation's last act of official county business as of 1994.

Meeting adjourned at 11:45 a.m.

Respectfully submitted,
Mary C. Holmes, Clerk
Merrimack County Delegation

Executive Committee Meeting, August 10, 1994

Chairman Fillion called the meeting of the Executive Committee to order at 9:04 a.m.

Representatives Daneault, Fillion, French, Holmes, Johnson, C.W., Kidder, Nichols, Rogers, Shaw, Weeks and Whittemore were present.

Commissioner Trachy commented on the Second Quarter Revenue and Expenditure Report and its effect on the overall

budget. He stated that although there are some areas of concern, the County is in good shape. At this point some transfers may be requested but supplemental appropriation will not be necessary.

The Committee reviewed and discussed the Second Quarter Revenue and Expenditure Report.

Representative Johnson made a motion to approve the Second Quarter Revenue and Expenditure Report. Representative French seconded the motion which passed unanimously.

Treasurer Charles T. Carroll endorsed, with explanation, the Board of Commissioners' request to engage the firm of Grzelak and Company, P.C., CPA's for the purpose of conducting an audit of the Merrimack County books for the 12 month period ending 12/31/94 in accordance with RSA 29:3a.

Representative Weeks made a motion to approve the request for engagement of auditors. Representative Rogers seconded the motion which passed unanimously.

The Committee discussed the requests for transfers from the Contingency Fund.

Commissioner Trachy explained the expenses incurred in the Delegation Account, totaling \$1,000, which reflect legal counsel for personnel committees.

Commissioner Trachy explained the request to cover expenses, totaling \$20,000 according to bid specifications, for Equipment Repairs in Courthouse Maintenance due to a heat exchanger upgrade.

Commissioner Trachy explained the expense of Outside Services in Administration which is for the study of Concord facilities through the hiring of Provan and Lorber, Inc. He further stated that the project has been put on hold for now; therefore, the Board has withdrawn the request to transfer any funds from contingency into this account at this time.

Representative Rogers made a motion to approve the requests for transfers from the Contingency Fund into the Delegation and Courthouse Maintenance Accounts. Representative Nichols seconded the motion which passed unanimously.

Commissioner Trachy mentioned, for the Committee's consideration of discussion, the Nursing Home bond issue and the supplemental revenue appropriation of Medicaid money.

The Committee discussed the Nursing Home bond issue. Nursing Home Administrator Tom Matzke stated that federal and state inspectors were presently at the Nursing Home conducting their annual survey to ensure compliance with OBRA regulations. He further explained that the bond is for ten (10) years which he foresees to be most cost effective because of the total reimbursement of interest and because of a Medicaid reimbursement of \$.65 per patient.

The Committee adjourned their meeting at 10:00 a.m.

Respectfully submitted,
Avis B. Nichols, Clerk
Executive Committee
Merrimack County Delegation

Public Hearing, August 10, 1994

Chairman Kidder called the Public Hearing to order and read the Public Notice of the meeting.

Chairman Kidder asked if any member of the public wished to present oral or written testimony regarding the 1994 Supplemental Budget and/or the Resolution Authorizing Bond Issue and Appropriating Funds for a Special Care Unit at the Merrimack County Nursing Home, as proposed by the Merrimack County Board of Commissioners.

Ms. Bobbie Blades introduced herself as the new Volunteer Coordinator of the Merrimack County Nursing Home. She remarked that she is very pleased with the design of the Merrimack County Nursing Home -- that it seems to suit the needs of the residents, especially the Alzheimer patients, because of its circular design.

Chairman Kidder, seeing that no other member of the public wished to speak, closed the Public Hearing at 10:24 a.m.

Respectfully submitted,
Mary C. Holmes, Clerk
Merrimack County Delegation

Delegation Meeting, August 10, 1994

Chairman Kidder called the meeting of the Merrimack County Delegation to order at 10:24 a.m. and read the Public Notice.

Present were Representatives Barberia, Chandler, E., Chandler, J., Daneault, Dunn, Feuerstein, Fillion, French, Gilbreth, Holmes, Houlahan, Johnson, C.W., Kidder, Langer, Mitchell, Moore,

Nichols, Pfaff, Rogers, Shaw, Stapleton, Weeks, Whittemore, Willis and Yeaton.

Commissioner Trachy explained the Supplemental Budget Resolution requesting to increase appropriations due to state and federal Medicaid monies totaling \$1,316,777. This increase in revenue reflects a reduction and savings on property tax bills.

Nursing Home Administrator Tom Matzke explained the Medicaid Program and how the Medicaid money became available to the County.

Representative Whittemore made a motion to approve the Supplemental Budget Resolution. Representative Nichols seconded the motion which passed unanimously by a roll-call vote of 25-0.

Commissioner Trachy presented to the Delegation the Resolution Authorizing Bond Issue and Appropriating Funds for a Special Care Unit at the Merrimack County Nursing Home. He and Commissioners McDonnell and Boucher each spoke in strong support of the Bond Issue.

Mr. Matzke spoke on the process of the Certificate of Need which is incorporated in the Bond Issue.

Accountant Richard Zack stated that the County will go out to bid and acquire the lowest rate for over a ten (10) year period and that the interest will decline over this period of time which is reimbursed by the state.

Representative Dunn made a motion to approve Item I of the Resolution Authorizing Bond Issue. Representative Langer seconded the motion which passed unanimously by a roll-call vote of 24-0.

Representative Shaw made a motion to approve Item II of the Resolution Authorizing Bond Issue. Representative Barberia seconded the motion which passed unanimously by a roll-call vote of 24-0.

Representative French made a motion to approve Item III of the Resolution Authorizing Bond Issue. Representative Gilbreth seconded the motion which passed unanimously by a roll-call vote of 24-0.

Representative John Chandler complimented the Board of Commissioners and Mr. Matzke on their efforts in the process of the Special Care Unit plan.

The Delegation acknowledged Chairman William Kidder and Vice-Chairman Paul Fillion as well as other delegate members who are serving their last term as representatives and as this being their last attended delegation meeting.

The Delegation adjourned their meeting at 11:00 a.m.

Respectfully submitted,
Mary C. Holmes, Clerk
Merrimack County Delegation

Executive Committee Meeting, October 28, 1994

Chairman Fillion called the meeting of the Executive Committee to order at 10:10 a.m.

Representatives Daneault, Fillion, French, Johnson, CW., Kidder, Nichols, Shaw and Whittemore were present.

Accountant Richard Zack commented on the Cover Letter on the Third Quarter Financial Statements. He stated that overall the County is in good shape in terms of revenues and expenditures. There are, however, two areas estimating to be over-expended which are health insurance and medical expenses for inmates. These will require transfers before year end.

The Committee reviewed and discussed the Third Quarter Revenue/Expenditure Report.

Corrections Administrator Carole Anderson explained to the Committee that the reason why Corrections' revenue is as low as 29.3% is because there are not as many inmates on work release as anticipated.

In response to Representative Shaw's inquiry, Sheriff Jordan commented on the status of Writ Fees and explained the Civil process.

The Committee questioned and warranted explanation on various Outside Services line items which all tend to be high within the Departments of Administration, Treasurer's, County Attorney's, Registry of Deeds, Corrections, and Nursing Home Administration. Registrar of Deeds Kathi Guay stated that in her department Travel and Conferences come out of Outside Services. Representative Shaw requested that Travel and Conferences should have their own line item to be consistent with other departments and to give a true accounting.

Representative Kidder informed the Committee of the Personnel Hearing which took place on a past County employee. Discussion and comments followed.

Commissioner Trachy explained the grant of \$25,000 given to the Soil Conservation District for a position they are seeking to fill.

Nursing Home Administrator Tom Matzke explained the water pressure problem at the Nursing Home and announced that the new system will start soon which will alleviate the problem.

Representative French made a motion to accept the Third Quarter Revenue/Expenditure Report. Representative C.W. Johnson seconded the motion which passed unanimously.

County Attorney Michael Johnson explained to the Committee the Request for Transfer from Contingency Fund and the position it is needed for.

Commissioner Trachy commented on the services given by the new attorney hired for this position stating that they have been very beneficial to the County. Corrections Administrator Carole Anderson further commented that the Department of Corrections has been pleased with the follow-up by the new attorney and that the services have helped in keeping litigation down.

Representative Shaw expressed his objection to the process of this request stating that the County Attorney's Office should have waited to request the new position in 1995's proposed budget instead of incorporating it late into 1994's budget which has already been approved without the position.

County Attorney Johnson explained how important the Pilot Programs are to cities and towns and that the decision to create this position was based upon the immediate need to better serve the County.

Representative Kidder made a motion to accept the Request for Transfer from Contingency Fund.

Representative Whittemore seconded the motion which passed with a vote of 7-1.

The Committee adjourned their meeting at 11:39 a.m.

Respectfully submitted,
Avis B. Nichols, Clerk
Executive Committee
Merrimack County Delegation

Acting Chair Representative Avis Nichols called the Public Hearing to order at 10:14 a.m. and called upon Representative Dunn to act as Clerk.

Upon Acting Chair Nichols' request, Commissioner Trachy presented an overview of the Merrimack County 1995 budget as proposed by the Board of Commissioners.

Commissioner Trachy commenced explanation of the proposed budget as a \$28 million dollar budget which the Board of Commissioners feel is a budget that meets and addresses the needs of the County Departments and services. Some of the highlights in the budget are that over 51% of it is based upon salaries and fringe benefits for county employees which represents a 2.3% increase over 1994. One of the largest increases in the budget is in Human Services which covers programs that we fund in cooperation with the State and amount to be about \$2.1 million dollars of the total budget reflecting an increase of 5.2% over 1994. These costs are costs that we have little or no control over because we are taxed by the State for our portion of Intermediate Nursing Care, Board and Care of Children, Old Age Assistance and Aid to Permanently and Totally Disabled. The long term increase from \$720,000 to \$915,000 in the 1995 budget is because of the cost for the interest in principles on the new addition to the Nursing Home for the Special Care Unit. The debt service that we are financing in 1995 is considerably less than what we are looking at in 1981 which was over 11% of the total budget. In comparison, 1995's debt service is only over 4.2% of the total budget. Because of this, Merrimack County is financially in good shape. We have maintained a very low bonded indebtedness. Merrimack County has the capability to have a debt of upwards to \$115 million dollars, and the current debt is less than \$2 million dollars which is low in terms of bonded indebtedness. The projected revenue from the Nursing Home, which is principally from medicaid reimbursement, is up 9.7% on the revenue side because we are trying to maintain a high census in the Nursing Home, and thus our revenues are increasing. Our surplus that we are anticipating in 1995 is in the range of \$350,000 dollars which compares to \$700,000 which we realized in 1994. The budget does fund the construction of the Special Care Unit for which we should be breaking ground for in the Spring and should be completed sometime in 1995. Merrimack County is one of the first in the State to have a special care unit which helps to meet the needs of Alzheimers patients and the lack of beds throughout the State. The budget also includes a change at the Farm. We are going to be re-directing our focus and moving more towards gardening and perhaps some kind of a farm stand

and moving away from some of the less productive operations like the dairy operations and beef herd. The budget also fully funds increases in health insurance. We were hit with a 9% increase on Blue Cross/Blue Shield (BC/BS) rates in 1995 which will be effective January 1, 1995. We have offered an additional health insurance plan to offset this increase, BlueChoice. We currently have four options that the employees can choose from: Matthew Thornton, Healthsource, BlueChoice, and BC/BS. 1995 is the last year that BC/BS will be available to the employees. The County switching from BC/BS to BlueChoice has resulted in a substantial savings in the County's budget.

Representative Mary Holmes assumed the Acting Chair position at 10:20 a.m. Acting Chair Holmes asked if any member of the public wished to speak.

Eileen Bassett, Chairman of the Merrimack County Extension Services Council, introduced herself and explained the role of the council which is to keep the staff in touch with what is going on in the County. Ms. Bassett introduced Peter Horn, State Director of Cooperative Extension Services, who spoke on behalf of the Extension Service.

Acting Chair Holmes, seeing that no other member of the public wished to speak regarding the proposed 1995 budget, adjourned the public hearing at 10:22 a.m.

Respectfully submitted,
Miriam Dunn, Acting Clerk
Merrimack County Delegation

Delegation Meeting, December 14, 1994

The Merrimack County Delegation met at the Merrimack County Nursing Home in Boscawen, New Hampshire.

Acting Chair Holmes called the meeting to order at 10:23 a.m.

Present were Representatives Adams, Barberia, Brown, Buessing, Chandler, C., Chandler, E., Chandler, J., Crosby, Crowell, Daneault, DeStefano, Dunn, Feuerstein, Hess, Holmes, Jacobson, Kennedy, Lamache, Langer, Little, Lockwood, MacKay, Moore, Morrill, Newland, Nichols, Owen, Patenaude, Pfaff, Pitman, Rogers, Shaw, Varsalone, Wallner, Weeks, Whalley, Whittemore, Willis, and Yeaton.

The Delegation commenced in the election of a chairman. Representative Weeks made a motion to nominate Representative Lockwood for Chairman. Representative Kennedy seconded the motion and made a motion that one

ballot be cast for Representative Lockwood as Chairman. Representative Weeks seconded the motion. The motion to elect Representative Lockwood as Chairman passed unanimously.

Representative John Chandler nominated Representative Weeks for Vice-Chairman. Representative Kennedy seconded the motion. Representative Pfaff nominated Representative Langer for Vice-Chairman. Representative Hess seconded the motion. Numerous representatives spoke endorsing either Representative Weeks or Langer for Vice-Chairman. The Delegation elected Representative Weeks by a prevailing secret ballot vote of 30-9.

Representative Buessing nominated Representative Holmes for Clerk. Representative Nichols seconded the motion.

Representative Weeks made a motion that one ballot be cast for Representative Holmes for Clerk. The motion to elect Representative Holmes as Clerk passed unanimously.

Chairman Lockwood addressed Commissioner Trachy who recognized the exiting representatives and presented gifts to those representatives who have a ten year or more services and/or who had held positions in the Delegation. Representatives recognized were Representative Gilbreth (ten years); Representative C.W. Johnson (ten years and served on the Executive Committee). Representative Fillion, not present, was recognized for eight years of service and serving on the Executive Committee. Representative Kidder was presented with a Merrimack County Chair for serving 16 years as Chairman of the Delegation.

The Delegation discussed the ratio of republicans and democrats serving on the Executive Committee and decided to adhere to the customary practice of 12 members serving on the Committee which would consist of three officers, five republican and four democrats.

The Delegation caucused at 11: 00 a.m. for the republicans to select five members to the Executive Committee and the democrats to select four members to the Executive Committee.

The elected republicans to serve on the Executive Committee were Representatives Nichols, Langer, Shaw, Whittemore, and Willis.

The elected democrats to serve on the Executive Committee were Representatives Rogers, Daneault, Newland and DeStefano.

Representative Jacobson inquired on the Federal Medicaid money that the County may be receiving next year and whether or not that money is included in the proposed budget.

Commissioner Trachy stated that although the County has been told that the Medicaid money is coming, the Board of Commissioners decided it would be more prudent not to include it in the budget revenue before receiving it.

Discussion followed on Debt Service and a possible legislation that would increase the personal allowance for nursing home patients by \$20.00. Commissioner Trachy stated that this legislation would have some budgetary effect on the Medicaid patients but not on the private paying residents.

Commissioner Trachy explained the decision that was made by the Board of Commissioners to liquidate the herd and dairy functions of the Farm and focus on gardening aspects. The fields would still be maintained and hay would be grown. The buildings would be used for storage.

Corrections Administrator Carole Anderson further explained that an in depth study was done on the Farm which showed that if the herd and dairy functions were to be increased, personnel would also have to increase. This would not be wise because personnel is the part that is costing the Farm and causing a liability to the County. The County is looking into running a greenhouse at the Farm which inmates could maintain, thereby reducing the burden of personnel expenses. Discussion followed.

The Delegation reviewed the Resolution Authorizing Continuing Expenditures. Representative Langer made a motion to accept the Resolution as stated. Representative Weeks seconded the motion which passed unanimously.

The Delegation reviewed the Resolution to appropriate sums to be paid out of the County Treasury from the Register of Deeds Equipment Account.

Commissioner Trachy and Register of Deeds Kathi Guay explained the Optical System Lease and that it would be paid out of users' fees, not affecting the taxpayers.

Representative Kennedy made a motion to accept the Resolution as stated. Representative Lamache seconded the motion.

Representative Shaw requested that the name of Connor and Connor be stricken from the resolution. Discussion followed. Representative Shaw made a motion to strike the name of

Connor & Connor from the Resolution. Representative Owen seconded the motion. The motion passed.

The revised resolution passed unanimously.

Representative Adams made a motion to adjourn the meeting. Representative Pfaff seconded the motion. The meeting adjourned at 12:00 p.m.

Respectfully submitted,
Mary C. Holmes, Clerk
Merrimack County Delegation

Executive Committee Meeting, December 14, 1994

The Merrimack County Executive Committee met at the Merrimack County Nursing Home in Boscawen, New Hampshire.

Acting Chairman Lockwood called the meeting to order at 12:09 p.m.

Present were Representatives Daneault, DeStefano, Holmes, Langer, Lockwood, Newland, Nichols, Shaw, Weeks, Whittemore, and Willis.

The Committee elected Representative Weeks to serve as Chairman.

The Committee elected Representative Shaw to serve as Vice-Chairman.

The Committee elected Representative Holmes to serve as Clerk.

County Treasurer Charles T. Carroll appeared before the Committee to testify in support of the request to borrow up to \$13,000,000 in 1995 and presented to the Committee the Resolution Regarding Revenue Anticipation Notes. Discussion followed.

Representative Lockwood made a motion to adopt the Resolution as stated. Representative Langer seconded the motion which passed unanimously.

Representative Langer requested that a preliminary schedule be distributed prior to the set scheduling of sub-committee meetings.

The Committee discussed the customary practice that Executive Committee members serve as chairs of the subcommittees.

Representative Newland made a motion to adjourn the meeting.
Representative Daneault seconded the motion.

The Committee adjourned their meeting at 12:23 p.m.

Respectfully submitted,
Mary C. Holmes, Clerk
Executive Committee
Merrimack County Delegation

1994 ANNUAL REPORT

MERRIMACK COUNTY COMMISSIONERS

Many changes and events occurred throughout 1994. We are pleased with our accomplishments, and believe that this was a successful and productive year. The following is a highlight of some of the occurrences.

Expansion and space needs were addressed at great length during the year. The Concord complex continues to struggle with the increased demand for available parking spaces. Office space and expansion issues were discussed with department officials from Superior Court, Registry of Deeds, County Attorney, and Administration. A joint study was conducted by a local engineering and architectural firm to perform a feasibility study to examine possible options for expansion projects. A resolution to this issue continues to be a priority as we progress into 1995.

As pledged in 1994, based on numerous studies in regard to the Farm operation, we have concluded that the Dairy and Beef operations would be eliminated in 1995. This was a difficult decision but plans to expand the gardening, timber, and horticulture operations will now be the major emphasis for the Farm.

The census at the Merrimack County Nursing Home reached an all-time high of 312 residents, that being the greatest number of nursing home residents in Merrimack County's history.

A \$1,500,000 bond was approved by the Board of Commissioners in conjunction with the County Delegation to finance the construction of a "Special Care Unit" in addition to renovation plans to accommodate other nursing home services. A preliminary ground-breaking ceremony took place on October 27, 1994 to commence the project.

A ribbon-cutting ceremony took place at the Nursing Home to celebrate the purchase of a new bus for the residents. The purchase of the bus was made possible by a donation from the Edna McKenna Trust Fund in addition to fund-raising events and efforts promoted by the Resident's Council, staff, and friends of Merrimack County.

At a State House ceremony, Governor Stephen Merrill presented a check in the amount of \$1,316,778 to Merrimack County representing an enhanced Medicaid payment.

This Medicaid windfall was the result of a long-time subsidy by the property taxpayer in providing nursing home services to the County's most medically dependent senior residents. This money was used by the County to provide direct property tax relief for County residents.

Negotiations with the Penacook & Boscawen Water Precinct are currently underway to establish an agreement between the two parties. By allowing the water precinct to install three permanent wells on Merrimack County Farm property and with the construction of a water storage tank behind the nursing home, the precinct will be able to provide adequate pressure, volume, and improved water quality to our facilities in Boscawen as well as meeting the needs of all the water precinct users.

An agreement with the Merrimack County Conservation District was terminated and replaced with a lump sum grant for Fiscal Year 1995.

Once again, a majority of nursing home employees prevailed in an election to defeat an attempt by the International Chemical Workers Union to unionize employees.

In an unanimous vote, the Commissioners ratified the Collective Bargaining Contract between S.E.A., Local 1984 and the Merrimack County Department of Corrections for a three-year contract.

Reorganization took place in the Purchasing Department. With the elimination of the Purchasing Agent's position and alteration of responsibilities, this change enabled us to downsize the department effectively and efficiently. We welcome Margaret Dyer as our new Purchasing Assistant who comes to Merrimack County with an impressive background in purchasing.

The City of Concord approached Merrimack County with respect to their endeavor to establish a Capital Region Civic/Trade Center. The City sought the County's participation in the development of the proposed center based on our eligibility for Community Development Block Grant funds. Therefore, we adopted a resolution to enter into a joint application with the City to submit a two-year application for a \$1 million Community Development Block Grant for planning a property acquisition for the Capital Region Civic and Trade Center.

Due to changes in property and liability insurance coverage with the existing carrier, the County sought requests for bids for the nursing home and awarded the bid to a local insurance company.

Merrimack County currently offers Blue Cross & Blue Shield Plan JY, Matthew Thornton, and Healthsource for County employees. As a result in increases to Blue Cross & Blue Shield JY rates, a decision was made to discontinue the JY plan in 1996 and offer in its place a new program entitled "BlueChoice".

The cost of inmate medical services continues to be a great concern. The Commissioners are looking into alternatives to help defray increasing costs relative to providing medical services to inmates during 1995.

The Board of Commissioners endorsed a policy for the implementation of a Home Incarceration Program for qualified inmates. Under this program, low risk offenders agree to be incarcerated within their current residence as an alternative to incarceration in the County's correctional facility.

At a Delegation meeting held on December 14, 1994, Representative William F. Kidder was presented with a Merrimack County chair for serving 16 years as Chairman to the Delegation. We expressed our appreciation to Representative Kidder and to the other retiring Representatives for their commitment and service to Merrimack County.

Merrimack County Commissioners

Stuart D. Trachy, Chairman

Kenneth L. McDonnell, Vice-Chairman

Larry J. Boucher, Clerk

1994 ANNUAL REPORT

TREASURER'S DEPARTMENT

Merrimack County has a double "Aa" Bond Rating.

In 1994, Merrimack County shows a surplus of \$500,000.

I would like to acknowledge my gratitude and thanks to my two accountants Richard Zack and Michael Rivard for their outstanding help during the 1994 year.

Our auditors report detailing the County revenues and expenditures for 1994 will be found starting on page 99.

Charles T. Carroll
Treasurer

1994 ANNUAL REPORT

EDNA C. MCKENNA TRUST FUND

On August 17, 1983, Merrimack County created and established Edna C. McKenna Trust Fund for the primary benefit of residents at the Merrimack County Nursing Home in accordance with laws of the State of New Hampshire, RSA 23:13-22.

During 1994 the following purchases were made:

FUN FEST	\$ 10.00
MICROWAVE	120.00
CHRISTMAS PARTY	200.00
TELEVISION	259.00
HOT DOG STEAMER	268.00
FLOWERS (RESIDENTS)	850.00
BUS	41,000.00
TOTAL WITHDRAWLS	\$ 43,331.00

It is with greatest pleasure that we are able to make the residents stay a little happier with the above purchases.

We hope to provide the residents with these extras through the Edna C. McKenna Trust Fund. Donations to this fund will be accepted through Charles T. Carroll, Merrimack County Treasurer, 163 North Main Street, Concord, New Hampshire 03301.

Charles T. Carroll
Trustee of Trust Fund

1994 Edna McKenna Trust Fund - continued

DONORS	AMOUNT
Clara, Harry & Jack Philbrick	\$ 1,500.00
Oscar Vezina	505.00
Thomas Rodd	500.00
Mrs. Clarence F. Clark	500.00
Brenda Angereow	500.00
L. Rathborn	129.65
New London Rotary Club	125.00
Rumford Elementary School	120.00
Beacon Communications	116.00
Mr. Frank Twomby	100.00
Eda St. John	100.00
Bill Perkins	100.00
Freight & Belmont Terminal	80.00
James & Rita Irish	75.00
Winifred Richardson	50.00
Winifred Bartlett	50.00
Warner Village Water District	50.00
Richard Clarke	50.00
Paul Planchet	50.00
Muriel Blake	50.00
Ms. Helen F. Clark	50.00
Maxine & Larry Phillips	50.00
Louize Jordan	50.00
Lois Carter	50.00
Kathryn M. Cross	50.00
Judith Lennon	50.00
Joseph Desmond	50.00
Hopkinton Rescue Squad, Inc	50.00
Gretchen Smith-Siemion	50.00
Ellen Santamaria	50.00
Elizabeth Townsend	50.00
Elizabeth Messer	60.00
Edna Johnson	60.00
Diane Boisvert	50.00
Bob & Sarah Sherman	50.00
Emile Dickner	40.00
Elaine McAllister	35.00
Arthur & Sandra Jackson	35.00
Stella E. Doepler	30.00
Raymond Audet	30.00

1994 Edna McKenna Trust Fund - continued

DONORS	AMOUNT
Preston & Deva Trombley	30.00
Louise Boffitto	30.00
Tom McKoan	25.00
Ruth Wickens	25.00
Ruth Rufo	25.00
Rose Bourassa	25.00
Robert L. Vivian	25.00
Robert & Helen Prescott	25.00
Rita Orcult	25.00
Rita Cate	25.00
Richard Letendre	25.00
Richard Bunle	25.00
Preston Trombley	25.00
Paul Rinder	25.00
Oscar Rand	25.00
Mr. & Mrs. Stanley E. Hall	25.00
Mr. & Mrs. John R. Heie	25.00
Mr. & Mrs. Gerard Parenteau	25.00
Mr. & Mrs. Alfred Cloues	25.00
Melissa J. French	25.00
Marjorie Kimball	25.00
Margaret Goodwin	25.00
M.H. Taylor	25.00
Laney Sinnott	25.00
Henry Mock	25.00
Grand Lodge of New Hampshire	25.00
Gordon & Sandra Smith	25.00
Gene & Kelly Meier	25.00
Frederick Perkins	25.00
Elizabeth Schulz	25.00
Elizabeth Samaha	25.00
Doris Cedras	25.00
Donald Vigue	25.00
Central NH Forest Fire	25.00
Arlene W. Carter	25.00
Gilkey Lodge #101, F & AM	25.00
Virginia M. Nichols	20.00
Veronique Desmarais	20.00
Rita Irish	20.00
Paul & Charlotte Burrowes	20.00
Millie Gagnon	20.00
Marion Gokey	20.00
Louise Frost	20.00
Hazel Sheldon	20.00

1994 Edna McKenna Trust Fund - continued

DONORS	AMOUNT
Eugene Desjardins Sr	20.00
Anita A. Pareuteau	20.00
Dorothy McGettigan	15.00
Wanda & Paul Burgess	10.00
The Bradfords	10.00
Sharon L.	10.00
Robert Garland	10.00
Rita Viens	10.00
Pauline Gagne	10.00
Omer L. Neil	10.00
Odias & Dorothy Laroche	10.00
Mrs. J. Arthur Frary	10.00
Mr. & Mrs. Stanley Buczynski	10.00
Mr. & Mrs. Roland Allen	10.00
Mr. & Mrs Robert J. Azotea	10.00
Lillian Perkins	10.00
Lee Wyman	10.00
Lea Duhaime	10.00
Kenneth Pearl	10.00
Katherine Deshales	10.00
Joseph & Ruth Grondin	10.00
Jean Carter	10.00
Hazel Holder	10.00
Harold Smith	10.00
H.B. Smith	10.00
Fermanbe Paro	10.00
Edna Sheldon	10.00
Dorothy Davison	10.00
Doris Kashucines	10.00
Doris Jesseman	10.00
Donald & Pauline Purington	10.00
Carrie B. Jenovese	10.00
Beverly Bergemon	10.00
Barbara Wood	10.00
Barbara Lavoie	10.00
Raymond Gounley	5.00
Ms. Patricia M. Blaisdell	5.00
Mr. & Mrs. Richard G. Sibley	5.00
Mr. & Mrs. Joseph Beaupre	5.00
Mildred Lanolx	5.00
Marjorie J. Tilton	5.00
Bertrand & Theresa Duhamel	5.00

1994 ANNUAL REPORT

OFFICE OF THE COUNTY ATTORNEY

The Office of the County Attorney is staffed by seven full - time prosecutors, one part-time prosecutor, two victim-witness co-ordinators, an office administrator, two legal secretaries, and a receptionist. A prosecutor is available twenty-four hours a day, to provide legal assistance whenever it is needed by law enforcement officials.

The responsibilities of the office include criminal prosecution of all felony cases filed in the County, including sexual assault, robbery, burglary, assault, controlled drug crimes and theft. Additionally, because of the state-wide agencies located within the County, this office is responsible for prosecuting crimes occurring at the State Prison and the State Mental Hospital, as well as frauds and perjuries perpetrated upon state agencies.

The Merrimack County Adult Felony Diversion Program, beginning its third year has contributed to a reduced docket and expenses for the County while at the same time increasing the prospects for rehabilitating first-time, non-violent adult offenders. Diversion participants are required to perform at least 800 hours of community service, attend drug and alcohol rehabilitation, as well as show progress toward receiving education and job skills training.

Since 1993 the office has provided District Court prosecution for towns participating in the District Court Prosecution Program. The presence of professional, full-time prosecutors in the District Courts alleviates the demand placed on police officers by contentious and legally complex criminal litigation. Prior to this program, police officers in DWI, domestic assault, and other misdemeanor cases faced defendants represented by experienced attorneys. Now the State is represented by a skilled lawyer as well. Since instituting this program in 1993 the number of District Court misdemeanor convictions appealed to Superior Court has decreased substantially, resulting in less attorney time spent preparing and presenting appeals, a reduction in the Superior Court docket, and a reduction in the demand placed on jurors.

In December of 1994, the Concord District Court began a Jury Trial Pilot Project. Under the District Court program, defendants in some misdemeanor cases must elect whether to have their case heard by the District Court Judge or a jury.

In conjunction with the Concord City Prosecutor's Office, two Assistant County Attorneys have been assigned to implement the program.

While this program will further decrease the appeals referred to the Superior Court, it has placed additional demands on the Office of the County Attorney.

In 1994, Merrimack County law enforcement agencies referred 1463 cases to this office, an increase of 26% over 1993. Of these cases, 175 were sexual assaults, the majority of which involved juvenile victims. The number of District Court prosecutions climbed from 157 in 1993 to 430 in 1994.

The Office of the County Attorney is also responsible for providing civil legal representation to the County Commissioners Office, the Department of Corrections, the County Nursing Home, the Register of Deeds and other County offices. By utilizing the Office of the County Attorney instead of retaining private counsel, the County has realized substantial savings in legal fees.

The Victim-Witness Unit has continued to expand outreach efforts to victims of crime. By assisting victims and witnesses through the complicated and sometimes drawn out process of criminal litigation, they have made the difficult process less stressful and more understandable for hundreds of victims of crime in Merrimack County. They have also worked with hospitals, police departments, the courts and others to assure that those organizations adopt policies and procedures that treat future victims with the dignity and respect they deserve. Victim-Witness coordinator Cassandra Erikson was honored as the 1994 Outstanding County Attorney Employee by the New Hampshire Association of counties for her tireless advocacy on behalf of victims.

Over the last twelve years the Office of the County Attorney has developed into a modern, professional, full-time prosecutors office, ready and able to meet the increasingly complex and difficult demands placed upon law enforcement and the court system. This office remains grateful to the citizens of Merrimack County for their support of our efforts to prosecute crime.

Respectfully submitted,
Michael Th. Johnson
County Attorney

1994 ANNUAL REPORT

MERRIMACK COUNTY SHERIFF'S OFFICE

1994 proved to be an active, progressive year for the Merrimack County Sheriff's Office.

Deputy Sheriffs Nancy Perry and Scott Hilliard were presented with Outstanding Achievement Awards by Sheriff Jordan in recognition of their meritorious service to the department and the county at a ceremony held in the county court house.

We welcomed two additional full-time personnel to our staff. Deputy Sheriff Paul Montray and Donna Stockman. Deputy Montray's primary responsibilities involve serving civil process and civil warrants, an area in which activity has increased annually. Dispatcher Donna Stockman was hired to alleviate some of the congestion in peak hours in our Dispatch Center, and thus improve the center's response time and efficiency of operations.

Sheriff Jordan was appointed to the National Sheriffs' Association's Audit Committee, which reviews expenses for the national association's 10 million plus budget. He was also appointed to the Detention and Corrections Committee, and given sub-chairmanship of the Membership Committee.

Additionally, Sheriff Jordan was appointed to the National Justice and Public Safety Steering Committee of the National Association of Counties by the association's president in Washington D.C..

In reviewing the statistics for 1994, arrests from civil and criminal warrants increased for the fourth year consecutively; conversely, warrants received decreased for the third year consecutively.

Civil process served continued in a downward trend for the fourth year; subsequently, the amount of civil revenue received also declined, due in part to less claims filed for service.

Revenue from the Concord District Court bailiff contract rose 13% in 1994, while Merrimack County Superior Court bailiff revenues declined slightly (7%), as there were fewer high profile cases in 1994.

Vehicle operation costs rose significantly as we were unable to purchase two replacement cruisers to maintain the fleet. Automobile manufacturers (Ford and Chevrolet) stopped production of police package vehicles in mid-February of 1994,

prior to the 1994 budget approval in March. Consequently, we were unable to replace vehicles with high mileage/maintenance cost. The result was increased expenditures to maintain the current fleet. Average annual maintenance costs per vehicle rose \$350 over 1993 expenditures.

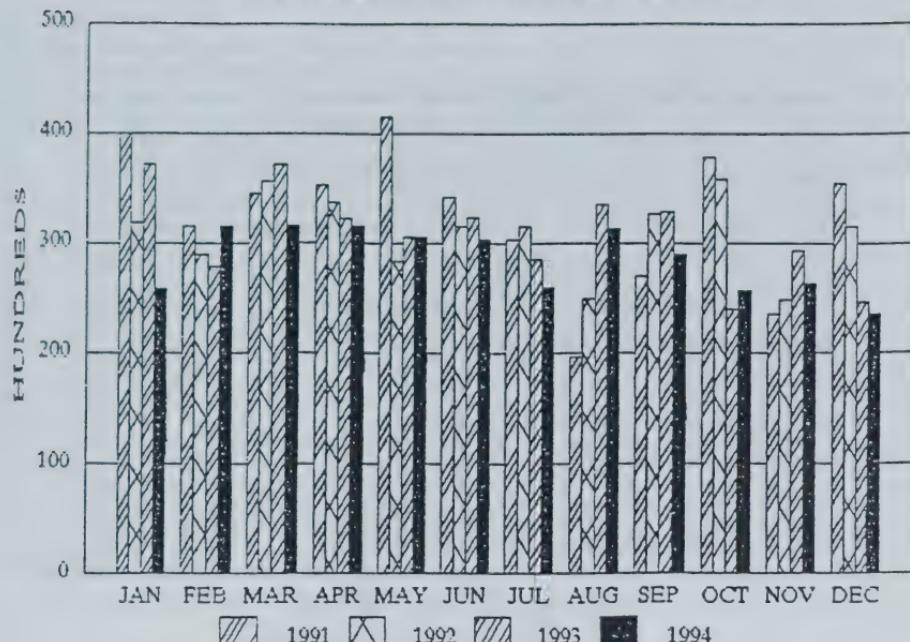
Cruiser mileage increased by 5.9% over 1993 levels. Contributing factors include the spread of transports throughout the state, and civil process becoming more complex, involving more time and travel to complete. The physical number prisoner transports, however, declined slightly in 1994.

We would like to thank all County agencies who have worked with the Sheriff's Office for their cooperation towards achieving the goal of providing sound, cost effective, and efficient county government and services to the citizens of Merrimack County; with special thanks to the County Attorney's Office and Corrections Department.

Respectfully submitted,

Chester L. Jordan
High Sheriff

PRISONER TRANSPORTS

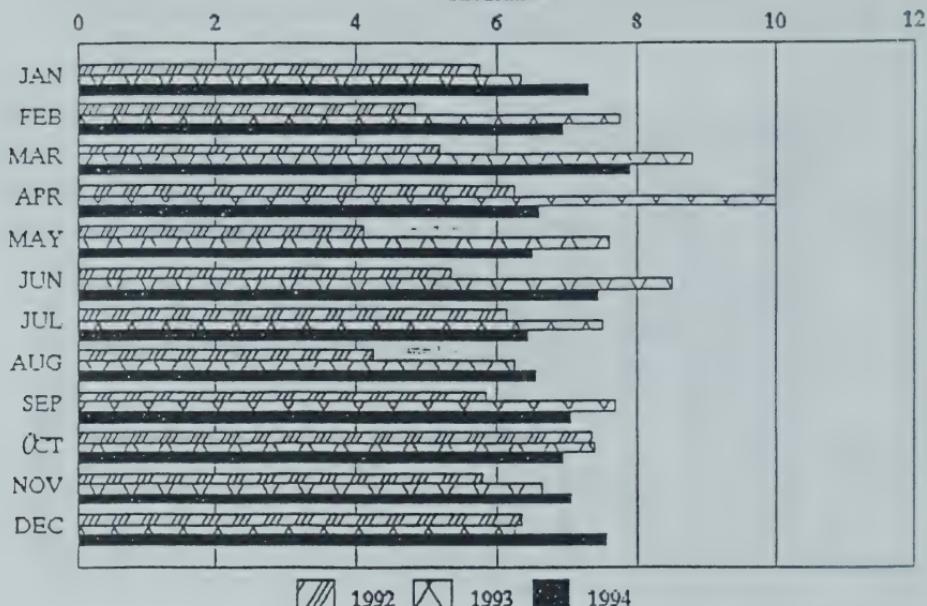


PRISONER TRANSPORTS

	1991	1992	1993	1994
JAN	399	319	372	259
FEB	315	291	278	315
MAR	345	357	372	316
APR	353	336	321	315
MAY	415	283	305	305
JUN	342	316	323	303
JUL	304	315	286	261
AUG	197	250	335	314
SEP	271	327	328	291
OCT	378	358	240	257
NOV	235	249	294	263
DEC	355	315	247	236
TOTALS:	3,909	3,716	3,701	3,435

MCSC BAILIFF CONTRACT REVENUE

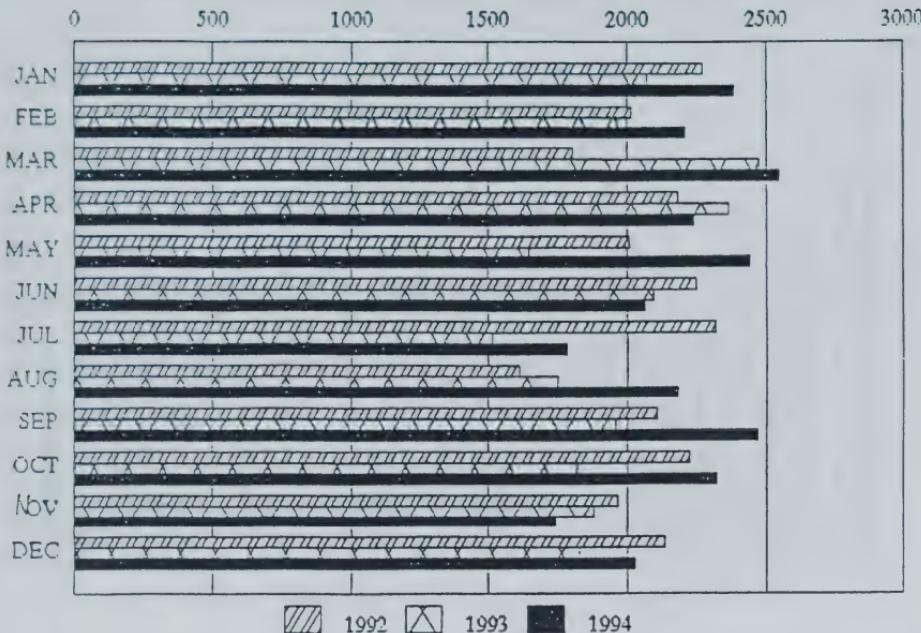
Thousands



MCSC BAILIFF CONTRACT REVENUE

	1992	1993	1994
JAN	\$5,750.00	\$6,350.00	\$7,300.00
FEB	\$4,850.00	\$7,750.00	\$6,950.00
MAR	\$5,200.00	\$8,800.00	\$7,900.00
APR	\$6,250.00	\$10,000.00	\$6,600.00
MAY	\$4,100.00	\$7,600.00	\$6,500.00
JUN	\$5,350.00	\$8,500.00	\$7,450.00
JUL	\$6,150.00	\$7,500.00	\$6,450.00
AUG	\$4,250.00	\$6,250.00	\$6,550.00
SEP	\$5,850.00	\$7,700.00	\$7,050.00
OCT	\$7,350.00	\$7,400.00	\$6,950.00
NOV	\$5,800.00	\$6,650.00	\$7,050.00
DEC	\$6,350.00	\$6,250.00	\$7,550.00
TOTALS:	\$67,250.00	\$90,750.00	\$84,300.00

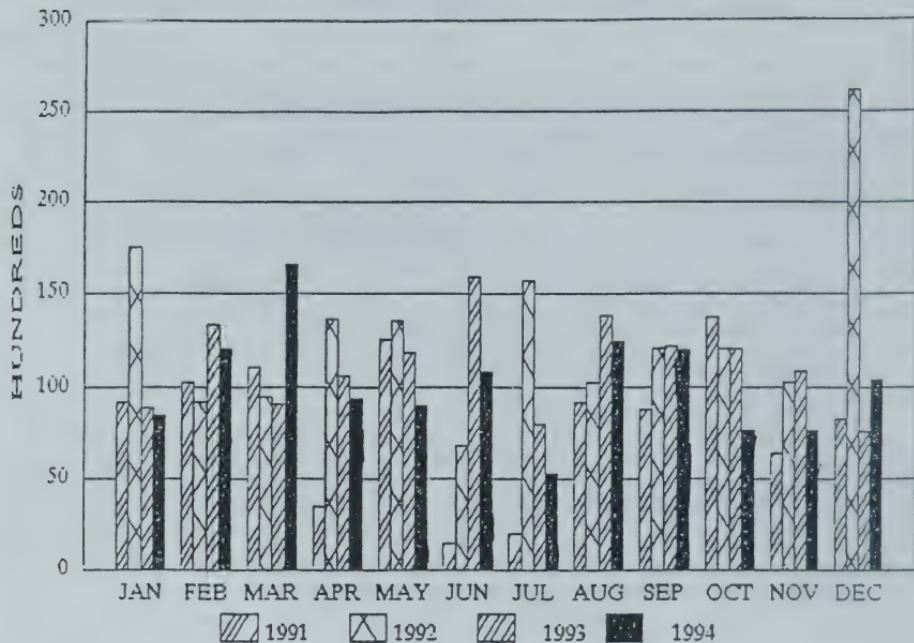
CDC BAILIFF CONTRACT REVENUE



CDC BAILIFF CONTRACT REVENUE

	1992	1993	1994
JAN	\$2,269.12	\$2,069.15	\$2,385.05
FEB	\$2,016.49	\$1,963.85	\$2,206.04
MAR	\$1,805.90	\$2,474.55	\$2,548.26
APR	\$2,179.71	\$2,363.99	\$2,237.63
MAY	\$2,005.96	\$1,647.95	\$2,442.96
JUN	\$2,247.00	\$2,095.47	\$2,063.88
JUL	\$2,316.00	\$1,516.32	\$1,779.57
AUG	\$1,611.75	\$1,747.98	\$2,179.71
SEP	\$2,106.00	\$1,958.58	\$2,469.29
OCT	\$2,221.83	\$1,816.43	\$2,321.87
NOV	\$1,963.85	\$1,879.61	\$1,742.72
DEC	\$2,132.33	\$1,826.96	\$2,027.03
TOTALS:	\$24,875.94	\$23,360.84	\$26,404.01

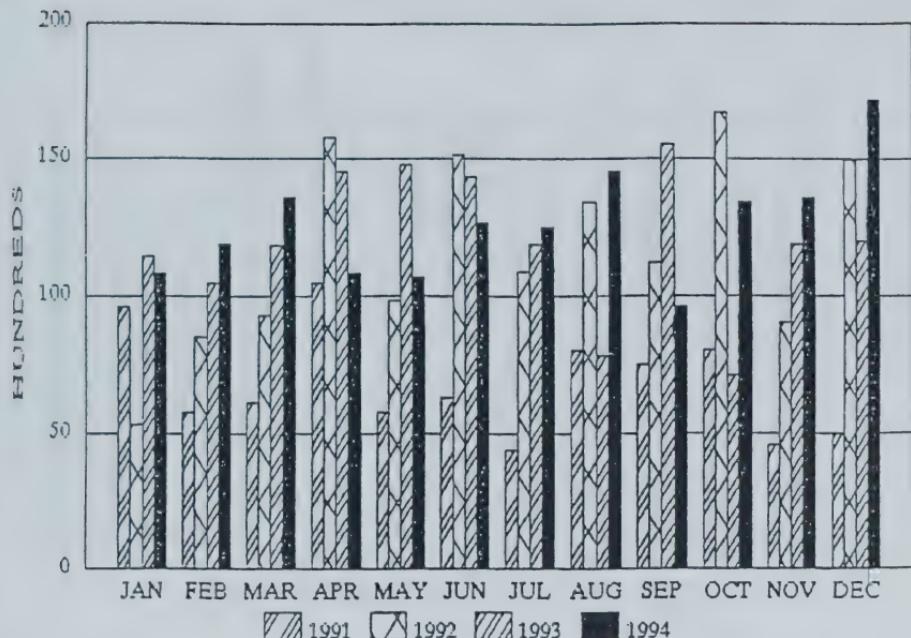
WARRANTS RECEIVED



WARRANTS RECEIVED

	1991	1992	1993	1994
JAN	92	175	89	85
FEB	103	92	133	120
MAR	111	95	91	166
APR	35	136	106	94
MAY	125	135	118	90
JUN	15	68	159	108
JUL	20	157	80	53
AUG	92	103	138	124
SEP	88	120	121	119
OCT	137	120	120	77
NOV	64	103	109	77
DEC	83	262	76	104
TOTALS:	965	1566	1340	1217

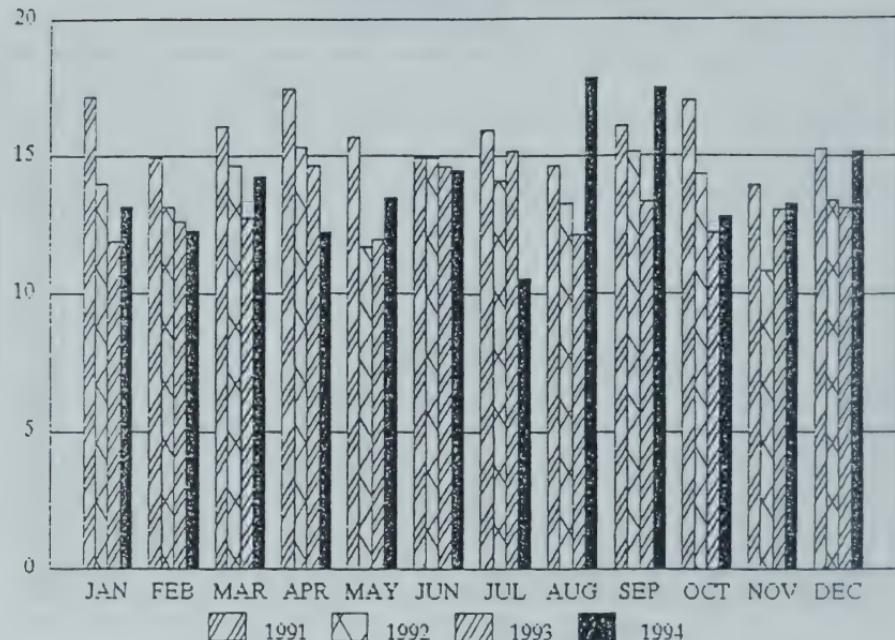
ARRESTS



ARRESTS

	1991	1992	1993	1994
JAN	96	53	114	108
FEB	58	85	105	119
MAR	61	93	118	136
APR	105	158	145	108
MAY	58	98	148	107
JUN	63	151	143	127
JUL	44	109	119	125
AUG	80	134	78	145
SEP	75	112	155	96
OCT	80	167	71	134
NOV	46	90	119	136
DEC	50	150	120	172
TOTALS:	816	1400	1435	1513

CRUISER MILEAGE

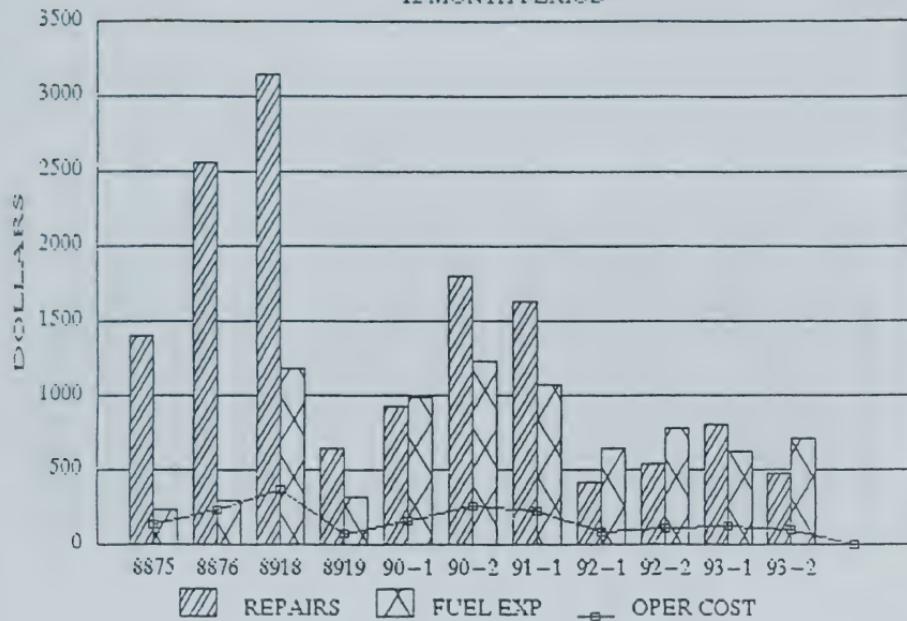


CRUISER MILEAGE

	1991	1992	1993	1994
JAN	17,138	14,028	11,905	13,108
FEB	14,960	13,142	12,592	12,267
MAR	16,049	14,637	12,731	14,267
APR	17,351	15,300	14,680	12,231
MAY	15,648	11,676	11,961	13,465
JUN	14,953	14,961	14,594	14,476
JUL	15,944	14,119	15,202	10,525
AUG	14,650	13,246	12,127	17,750
SEP	16,050	15,096	13,313	17,430
OCT	16,977	14,337	12,190	12,822
NOV	13,963	10,810	13,093	13,267
DEC	15,262	13,384	13,151	15,171
TOTALS	188,945	164,736	157,539	166,779

VEHICLE OPERATING COSTS

12 MONTH PERIOD

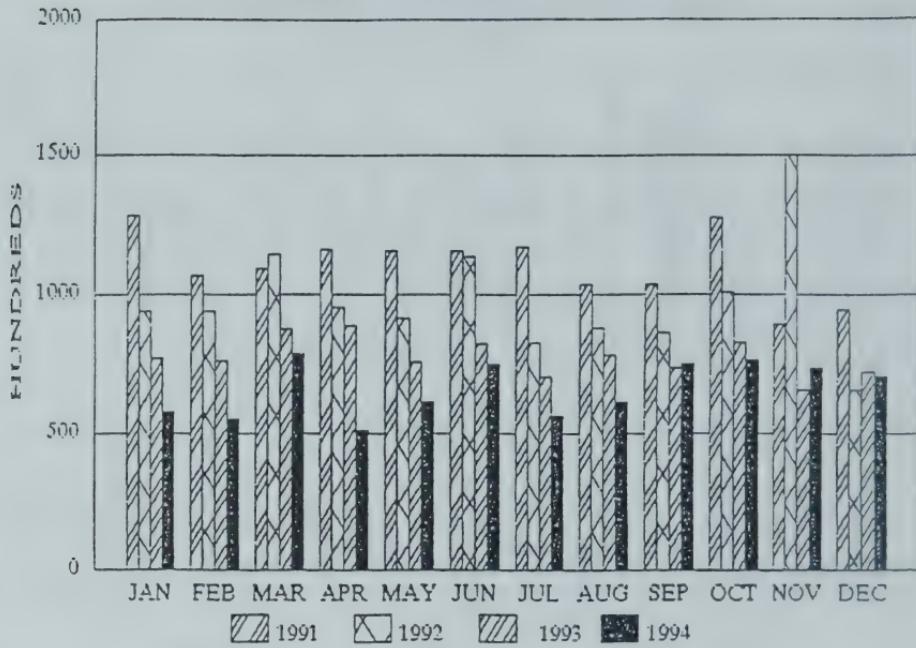


VEHICLE OPERATING COSTS			TWELVE MONS AVERAGE OPER COST
VEHICLE	REPAIRS	FUEL EXP	

FORD	8875	\$1,403.43	\$227.34	\$135.90
FORD	8876	\$2,559.65	\$290.58	\$237.52
CHEVY	8918	\$3,151.35	\$1,182.84	\$361.18
CHEVY	8919	\$643.54	\$315.67	\$79.93
CHEVY	90-1	\$927.45	\$981.42	\$159.07
CHEVY	90-2	\$1,802.80	\$1,225.92	\$252.39
FORD	91-1	\$1,630.68	\$1,069.26	\$225.00
FORD	92-1	\$418.10	\$648.20	\$88.86
FORD	92-2	\$531.43	\$775.23	\$108.89
FORD	93-1	\$806.19	\$623.04	\$119.10
FORD	93-2	\$474.91	\$704.38	\$98.27

TOTALS: \$14,349.53 \$8,043.88

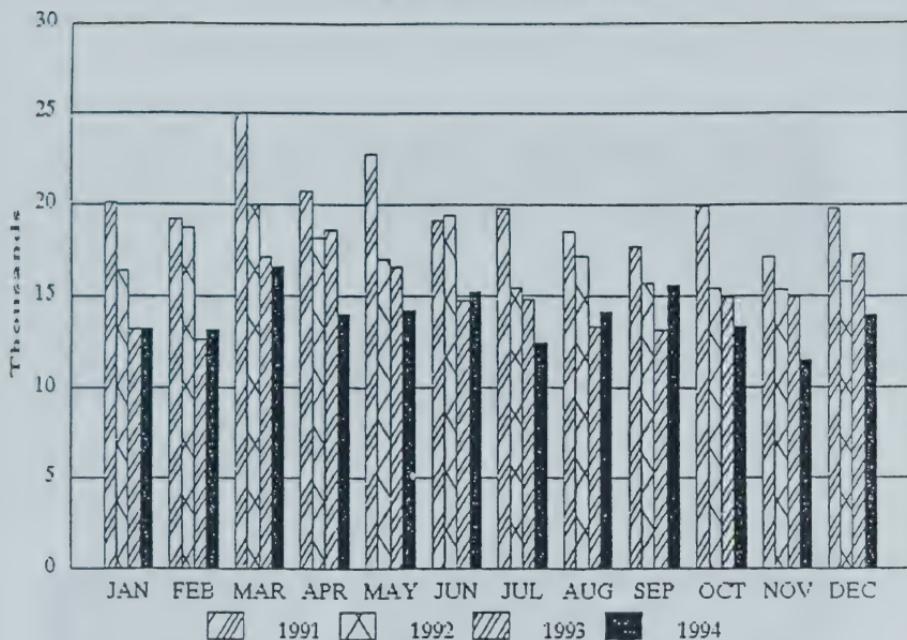
CIVIL PROCESS SERVED



CIVIL PROCESS SERVED

	1991	1992	1993	1994
JAN	1281	942	773	576
FEB	1069	945	764	549
MAR	1097	1140	876	792
APR	1158	956	892	513
MAY	1156	914	755	608
JUN	1152	1133	821	749
JUL	1165	831	702	566
AUG	1035	883	784	612
SEP	1038	862	737	751
OCT	1277	1007	831	761
NOV	897	1500	657	738
DEC	950	659	723	703
TOTALS:	13275	11772	9315	7918

CIVIL REVENUE



CIVIL REVENUE

	1991	1992	1993	1994
JAN	\$20,117	\$16,419	\$13,281	\$13,238
FEB	\$19,231	\$18,733	\$12,652	\$13,163
MAR	\$25,005	\$19,981	\$17,107	\$16,667
APR	\$20,735	\$18,197	\$18,633	\$14,078
MAY	\$22,829	\$17,067	\$16,579	\$14,197
JUN	\$19,146	\$19,457	\$14,735	\$15,250
JUL	\$19,759	\$15,391	\$14,802	\$12,424
AUG	\$18,506	\$17,263	\$13,294	\$14,171
SEP	\$17,668	\$15,680	\$13,141	\$15,629
OCT	\$19,910	\$15,382	\$14,936	\$13,336
NOV	\$17,134	\$15,296	\$14,921	\$11,439
DEC	\$19,826	\$15,862	\$17,279	\$13,925
TOTALS:	\$239,866	\$204,728	\$181,360	\$167,516



Florence Lavin (Pictured) at a retirement luncheon honoring her forty years of service to the Merrimack County Registry of Deeds.

1994 ANNUAL REPORT

MERRIMACK COUNTY REGISTRY OF DEEDS

The Merrimack County Registry of Deeds had an unusual year during 1994. We saw an increase in the number of real estate transactions until September. The Federal Reserve had raised interest rates several times during the summer which had a direct impact on the volume of recordings beginning with October.

We saw a significant decline in the number of refinances that had previously represented a large volume of our recordings. This was due to the increase in the interest rates and it also had an impact on the number of sales of real estate.

On December 31, Florence Lavin, Deputy Register, retired after serving the County faithfully for forty years. Her knowledge and dedication will be sincerely missed. We wish her the best in her retirement.

We have completed a number of projects that have been on-going for the past several years. We have completed the input of over fifty years of pre computer era index into our computer system. We have also completed in conjunction with the input project the conversion of those indexes to optical disk. The continued project of scanning the older documents to disk is continuing smoothly. We have backtracked to early 1980's and now have those documents available on disk.

We are offering the indexes and documents for sale on optical disks. We are confident that this will help alleviate some of the overcrowding that we have been dealing with over the past few years. We are also offering an on-line modem service for index inquiry for current year information. The Title companies, banks, and attorneys using the above systems will be able to complete most of their title work in their office before coming to the Registry to update and record.

We have continued with the restoration and repair of the older historical volumes of records that are in need of repair. We have also continued to address some of the older plans that are in need of restoration and repair.

We have also continued our paper recycling efforts and I would like to express my appreciation to the Tobey School for their continued assistance with this program.

The volume of records decreased slightly compared to last year but we continued to bring in substantial revenue to the County. In 1994, the Registry of Deeds collected \$2,638,587.00 in real

estate transfer tax which was paid over to the State of New Hampshire. The County received a four percent commission on the total tax which amounted to \$105,508.68 in revenue to the County. The amount collected for recording fees was \$490,195.89, copy fees' \$114,588.13 and interest of \$4,721.38 for a total of \$715,014.08 paid over to the County Treasurer.

I would like to again thank my staff for their continued outstanding job that they do in assuring the real estate records for Merrimack County are efficiently and accurately received and maintained.

Shown below is a breakdown of the conveyances, mortgages and miscellaneous instruments recorded during the years 1984-1994. The miscellaneous category includes instruments such as discharges, liens, leases and other like documents.

Year	Convey.	Mortg.	Sub. Tot.	Misc.	Total
1984	5,322	4,890	10,212	8,083	18,295
1985	6,652	6,685	13,337	10,976	24,313
1986	9,059	10,262	19,321	16,187	35,508
1987	7,759	10,931	18,690	17,382	36,072
1988	6,266	8,420	14,686	14,267	28,953
1989	5,671	7,055	12,726	12,616	25,342
1990	4,780	5,085	9,865	11,733	21,598
1991	5,008	4,135	9,143	11,533	20,676
1992	5,305	5,816	11,121	13,645	24,766
1993	5,490	6,515	12,005	14,194	26,199
1994	5,841	5,332	11,173	11,332	22,505

Respectfully Submitted,
Kathi L. Guay
Register of Deeds

1994 ANNUAL REPORT

MERRIMACK COUNTY NURSING HOME

1994 was the year for the final approvals to build our new Special Care Unit as well as expand areas on the 4th and 5th floors. These projects, at an expense of \$1,500,000, will help meet the demands of our present and future resident population. The process for this approval started with the Commissioners, the Nursing Home's sub-committee, the full Delegation and finally through the Certificate of Need process of the State of New Hampshire Health Services Planning and Review Board. In the fall of 1994, the architect and engineers met with the Nursing Home staff to begin the drawings and specifications for this exciting project.

The approval for this project came at a very appropriate time. This year's unannounced Federal/State inspection for licensure and certification was very controversial and demanding. The Bureau of Health Facilities Administration gave us many citations concerning Quality of Care whose major focus was our present special care unit. We had realized our limitations with the physical plant which they appreciated that we were in the midst of getting approval for. The areas on the 4th and 5th floors that we have plans to expand will also afford us the opportunity for larger dining areas. Another concern we needed to address was the amount of residents needing to be fed or assistance with feeding because of the multi-service needs of our residents.

In our ever changing field, the survey process also was the stimulus to look at organizational changes. Our Rehabilitation Department re-focused on more preventative therapy and introduced Risk Management for the residents. We changed the role of the Quality Improvement and Infection Control areas to be more assertive and more motivational for all employees. The survey also demonstrated a major focus on documentation, which we have responded with Patient Care Plan Coordinators to meet the ever increasing need for better documentation.

MCNH continues to have a very positive reputation. Our daily census continues to be stable with some growth-averaging 305-308 residents per day. Through the excellent care offered by our good employees as well as having several special events we continue to promote our positive reputation. Our second annual Funfest with the Merrimack County Rotary Clubs was another success and the Art Appreciation (therapy) continued to be demonstrated throughout the state.

The residents met their goal through the generosity of the Edna McKenna Fund as well as their own fund-raisers to purchase a new bus. This was greatly appreciated and lead to an exciting summer and fall season for trips around central New Hampshire.

Other noteworthy items are:

- Negotiations with Boscawen Water Precinct
- Re-organization of the Purchasing Department, and
- The Nursing Home sponsoring a blood drive at our facility

Respectfully submitted,

Thomas P. Matzke
Nursing Home Administrator

1994 ANNUAL REPORT

MERRIMACK COUNTY DEPARTMENT OF CORRECTIONS

In 1994 the average daily inmate population was 128.78 inmates. Therefore, from 1993-1994 we saw an approximate growth rate of 18% in inmate population. If this rate of growth continues, we will be looking at an average daily population in 1995 of 151.96. That, of course, will not only put a strain on the budget but also on every service and program offered at the Department of Corrections.

In 1994 the Department of Corrections hired and trained four new officers, the entire facility entered the world of computers and the Department went to a rank structure for its personnel. During this same period of time, the Department of Corrections implemented the following new policies: Ceased paying inmates for work performed by them; implemented a more restricted inmate phone system; added a color coded bracelet to the classification system.

School was in session for approximately 40 weeks last year with 349 inmates taking part in school activities. Eight inmates participated in the Castle College Program that is offered at the Department of Corrections and made available to inmates through Pell Grants. One inmate continued working toward college credits when discharged from the Department of Corrections through a similar program offered at the Salvation Army in Concord. It is a reality that an inmate can obtain a GED or work for credits toward a college degree while incarcerated.

Well over 1,000 inmates took advantage of the multi-denominational church services offered at the Department of Corrections. Slightly over 800 inmates participated in the course of the year in a Bible Study Program. Most of these programs are facilitated by volunteers who willingly donate their time, and the staff at the facility very much appreciate their efforts.

The Department of Corrections is now in its second year of offering inmates programs in conjunction with Alcoholics Anonymous and Narcotics Anonymous in an effort to help address chemical dependency issues. Two facilitators have developed and implemented these programs. Rick Axtman from Central New Hampshire Community Mental Health, and Madeline Grace who is a certified Alcohol/Drug Abuse Counselor have set-up the following: An Alcohol and Drug Awareness Group was started which runs for a 12 week period and consists of giving inmate's information on the use and abuse of drugs. Subject matter covered ranges from understanding addiction, breaking down denial, medical aspects and recovery. A total of 260 inmates have participated in this program since its inception.

We also have had a Relapse Prevention Group that is a more in-depth twelve week study group. This program put in place a comprehensive aftercare support plan to assist inmates in maintaining abstinence, post incarceration and increase their chances of not re-offending, while reducing the rate of recidivism. To date 105 inmates have participated in and successfully completed this program.

The third group is the Anger Management Group. The primary purpose of this group is to provide inmates with information about the roots of anger, styles of coping, teaching alternative methods of dealing with anger and assisting participants in developing new strategies. Of the 102 inmates who participated in this group, the majority had been involved in domestic violence and were chemically dependent.

We hope in the future to continue to offer inmates programs of this quality and caliber. It is obvious by the numbers of inmates who have opted to participate in these rehabilitative programs that the need and desire exists for these services.

The Training Department at the Department of Corrections is a vital part of the organization. We are very proud that we again have the distinction of our training department exceeding state and national requirements. The staff hourly training average for 1994 was 77.79 hours which exceeds the ACA standard of 40 hours and the NHAC standard of 20 hours.

In July of 1994, the Adult Diversion Program and the Merrimack County Farm became a part of the Merrimack County Department of Corrections. Part of the rationale for doing that was so that resources and personnel could be shared. A brief example of how that works is as follows: Training Officer Sgt. Deal completed a six hour block of instruction for potential supervisors at the Diversion Program relating to their community service. Inmates have participated in numerous life skills workshops given by the New Hampshire Cooperative Extension Service and the Adult Diversion Program.

Carole A. Anderson
Superintendent

1994 ANNUAL REPORT

MERRIMACK COUNTY DEPARTMENT OF CORRECTIONS FARM REPORT

In 1994, the Farm completed its first year as part of the Department of Corrections. In March of 1994, Mike Hamilton came on board as Director of Programs under whose department the farm was placed. At this I would like to say that it has been a real pleasure working for and with Mike.

In 1993, the Farm produced 944,795 lbs. of milk. 994 milking cows produced 1,003,134 lbs. of milk netting \$127,271. Income from the sale of beef was \$23,776.49.

This year the Farm got back in the business of selling hay. We sold 1,400 bales for \$2,700.

Last winter John Silver cut and stacked 30 cords of wood with the help of the Farm inmates. In the Fall we loaded and delivered the wood for an income of \$3,700. The Farm also donated a cord of wood to the Nursing Home to be auctioned off.

John and I planted 72 acres of corn that produced 1,000 tons of silage. We also put up 75 tons of grass silage and 8,500 bales of hay.

Cattle inventory stands at 57 milk cows, 64 heifers and 48 steers.

I would like to thank Randi Fitts for her year of service of milking the cows and to John Silver for being my assistant.

Norm LaPierre
Farm Manager

MERRIMACK COUNTY ADULT DIVERSION PROGRAM

The Merrimack County Adult Diversion Program is a pre-trial diversion program for that class of offenders amenable to rehabilitation. The Program has been designed to divert non-violent offenders from the traditional criminal court docket into a rigorous, comprehensive, community based rehabilitation program. The Program is structured to provide the appropriate offender with a broad insight into his/her educational, vocational, social deficits, and chemical dependence during a specified period of time. To assist in the self-rehabilitation the Program provides opportunities for substance abuse treatment, community service, restitution, counseling and education. The offender's progress toward achieving his/her goals is monitored and supported by an advisory board made up of volunteer community leaders.

In 1994, the Diversion Program provided more than 5,491 hours of community service to towns and non-profit agencies within Merrimack County. This is a significant increase over the 1993 figure of 1,424 hours. The Diversion Program continues to facilitate restitution payments to victims.

The Diversion Program has been under the auspices of the Merrimack County Department of Corrections for one year. This has proven to be a most advantageous partnership, in that, the services the Diversion Program provides benefits the inmate as well. During this past year, the Department of Corrections' inmates were included in many of the "Life Skills" workshops that provide valuable social and personal skills. For example, the following programs were shared: budgeting, parenting, job search skills, resume writing, health care and nutrition issues. It is important to mention that many of these classes are provided by the UNH Cooperative Extension Services of Merrimack County. These services have been an invaluable resource to both the inmates and the Diversion Program participants.

Leigh Freire
Acting Director
Adult Diversion Program

1994 ANNUAL REPORT

HUMAN SERVICES DEPARTMENT

Expenditures for the year were eight million dollars. Reimbursement to the State of New Hampshire accounted for 96% of those expenditures. Four state programs have legislatively mandated requirements for a local match at the County level: they are Intermediate Nursing Care; Old Age Assistance; Aid to the Permanently and Totally Disabled; and the juvenile statutes 169B, 169C, and 169D.

Merrimack County residents living in nursing homes and unable to afford the high cost of care account for 67% of the budget, or over 5.4 million dollars. Services provided to children and families, as ordered by any of the six district courts within the County, accounts for another 1.7 million. The other two state programs serve low income elderly or disabled residents, providing for a minimum standard of living through monthly payments to those eligible.

An average of 156 County residents received Old Age Assistance each month, while another 482 were recipients of Aid to Permanently and Totally Disabled. Over 600 people were on Intermediate Nursing Care monthly. 363 children and families received services each month through the State Division for Children, Youth and Families.

Grants to agencies providing services to low income and elderly residents throughout Merrimack County totaled \$284,191. Annual reports from many of those agencies can be found elsewhere in this report. The Merrimack County Conservation District received \$30,145, and the UNH Cooperative Extension \$232,320. Agencies providing services to children and families were awarded \$170,000 in passthrough money that the County receives from the State.

With a grant from the Office of Juvenile Justice and Delinquency Prevention we were able to continue our expanded juvenile court diversion program. We maintain an Advisory Board of 24 community volunteers who also act as review team members for children referred to us by local police departments. The review teams meet weekly with juvenile offenders and determine the types of restitution the youth must make in order to keep the case from going to court. We also continue to offer our services to the courts, providing community support opportunities for youngsters already involved in the juvenile justice system. In 1994, over 250 referrals were accepted into these programs.

Merrimack County's agreement with the State Division for Children, Youth and Families to allow DCYF to provide voluntary services to families, without court intervention, expanded in 1994 to include CHINS (Children in Need of Services) cases, when appropriate. This reduces court time and cost, attorney fees, and family friction while assuring that families receive the attention and services they need.

Respectfully submitted,

Thomas W. Wentworth
Human Services Director

1994 ANNUAL REPORT

MERRIMACK COUNTY HUMAN RESOURCES

Sara Lewko, the Human Resources Assistant, was elected in February to serve on the Advisory Board of the New Hampshire Municipal Association Health Insurance Trust. In April, Darla Randlett was reclassified as the Personnel Assistant at the Merrimack County Nursing Home. We are fortunate to have these two professionals providing personnel services to our County employees.

In April the County successfully concluded negotiations with the State Employees' Association. This resulted in a new three year contract for the Merrimack County Department of Corrections. The most significant features of the contract included the addition of three steps to the labor grade schedule, with no salary increase for 1994 and 2.5% increases in 1995 and 1996.

The Merrimack County Nursing Home received an award for significant achievement in positive personnel relations from Compensation Funds of New Hampshire at their annual meeting in May.

June Tucker, District Manager of the Merrimack County Conservation District, retired in August after twelve years of service. In September the Merrimack County Board of Commissioners terminated the old agreement with the Conservation District for budgetary reasons and subsequently designated the District as a grant agency.

Employee benefits are a significant part of the County's personnel costs. In 1994 Blue Cross/Blue Shield coverage was expected to cost the County an additional \$125,566 in 1995. The Merrimack County Board of Commissioners, however, elected to offer BlueChoice as a more cost effective alternative, which ended up saving the County \$102,107. Our employees were also able to save money on their premium co-payments. County employees contribute 10% for a single policy, 15% for a two person policy, and 20% for a family policy with either BlueChoice, Healthsource, or Matthew Thornton.

I would like to thank all the County employees who supported the 1994 United Way Campaign. The County campaign was organized by County Employees Bobbi Blades, Rosanne Davies, Tim Deal, Linda Lorden, Frank Picknell and Sue Seidner. A total of 114 County employees contributed \$6,883 which was a 16% increase over 1994.

Respectfully submitted,
Barry L. Cox
Human Resources Director

1994 ANNUAL REPORT

MERRIMACK COUNTY, UNH COOPERATIVE EXTENSION

Cooperative Extension is an active component of Merrimack County, representing a strong tradition of partnership between the county, state and federal government. It brings to county residents non-formal education, assistance and programs in two broad program areas, Natural Resources and Family, Community and Youth.

4-H and Youth Development - Deborah Cheever, Nancy Evans

The mission of 4-H is as strong today as it has ever been – helping youth to acquire knowledge, develop life skills and to form attitudes that will enable them to become self-directing, producing and contributing members of society. 534 youths in Merrimack County were involved in many different group programs with supporting volunteers numbering 206.

312 4-Hers participated in some form of community service/citizenship activity with 67 community service projects initiated. 4,394 youth were reached through school enrichment programs, camps, and short courses.

Family Development - Judith Bush, Marilyn Sullivan, Patricia Kersey, Deborah Luppold

Information and increased knowledge about healthy lifestyles, parenting, family resource management, good nutrition, food safety, and food preservation has reached over 15,500 residents in Merrimack County through direct contacts. Many more have been reached through the media of radio, newspaper and TV.

Management of volunteers extends Cooperative Extension's work in projects like NH Schools Celebrate Wellness, NH Seniors Celebrate Wellness, Family/Community Education and Family Focus: Parenting In The 90's.

Agricultural Resources - David Seavey, John Porter, Virginia Hast, Julie Desrulisseaux

As the complexion of agriculture changes in Merrimack County, so does the approach to Extension Education.

Farmers are managing larger businesses to spread out the fixed costs of production, and their information needs are greater and more specific. In addition to the usual contacts by telephone, letters and farms visits, clinics were conducted to teach business management principles, national speakers were

brought to the state to cover dairy management topics, management strategy sessions were conducted with small groups of farmers, and materials were supplied to assist farm operators with labor management.

Conservation of natural resources is an important component of this program involving field research and demonstrations in land application of sewage, sludge, athletic field development, town beautification projects, and roadside seedings of low maintenance grasses.

Tourism, integrated pest management, an expanded Master Gardener program, and an effort to reach larger audiences through radio, television, newspapers, and field meetings was the primary focus of this year's program.

Forestry, Wildlife and Water Resources - Karen Bennett

Merrimack County is predominately forested. 492,000 of the county's 599,000 acres are covered in trees. This accounts for 82% of the total land area. With a population of over 120,000 people, it is the third most populous county in the state. This interplay of people and trees result in an active interest by County residents in issues related to their natural surroundings.

Woodlot owners have shown a great deal of interest in the Forest Stewardship Program. Forest Stewardship encourages people to care for all the resources on their land; timber products, cultural and historical resources, wildlife and fisheries, water, aesthetics, recreation, and rare plants and animal communities.

One-on-one woodlot visits, radio, newspaper, phone calls, and group meetings are ways that the UNH Cooperative Extension Forest Resources program meets the needs of the county's residents. An estimated 4,684 individuals were directly contacted.

WORKING WITH COUNTY GOVERNMENT

A sampling of our involvement in support of county government includes the following:

- The Agricultural Resources Extension staff, David Seavey, Ginny Hast and Julie Desruisseaux, have served as resources to the county, providing technical information in vegetable production and beautification projects at the County Nursing Home, production and marketing of greenhouse crops, and in the development of a roadside market.

- The Master Gardener Program has helped expand the efforts of Extension in Merrimack County. Trained master gardeners volunteered their time and expertise to work with inmates in field and greenhouse planting projects.
- On a continuing basis, John Porter, Dairy Specialist, and David Seavey, Extension Educator, provided technical information in dairy operations and field crop production. Both individuals served on a task committee with prison administrators to develop recommendations for future direction of the Merrimack County Farm.
- Assisted the County Farm manager in drawing up bid specifications for the dairy cattle grain contract.
- Worked with a committee examining farming options for the Merrimack County Farm. Drew up a partial budget showing the impact of various farming options on income.
- Invited County Commissioners and some legislators to the Merrimack County annual DHIA meeting to provide an opportunity for decision makers to get input from farmers.
- Provided County Farm with dairy production information to assist in the efficient management of the dairy herd.
- Met with representative of the county prison early response team to help them become more acquainted with county farm land. Provided them with maps and aerial photographs of the property.
- Extension's Family Development Educators, Judith Bush, Marilyn Sullivan, Deborah Luppold and Patricia Kersey, help families and individuals throughout the county with research-based information in many areas, including financial management, nutrition, parenting and other family programs.

The Adult Diversion Program, the Nursing Home staff, Second Start and Division of Children, Youth and Families have all received the focus of parenting, nutrition, stress management, and money management classes and educational materials.

These are but a few of the many highlights of Extension's on-going programs in Merrimack County. UNH Cooperative Extension is "Helping You Put Knowledge and Research To Work."

Respectfully submitted,
Judith Bush,
Office Coordinator

1994 ANNUAL REPORT

MERRIMACK COUNTY CONSERVATION DISTRICT

The mission of the Merrimack County Conservation District is to promote the conservation and wise use of soil, water and natural resources within the County through community outreach and technical programs. Born out of federal legislation establishing conservation districts to provide local leadership in soil and water protection, the Merrimack County Conservation District was organized in 1946. The District is managed by a five member volunteer Board of Supervisors, appointed by the State Conservation Committee. The Board meets the third Thursday of every month. All meetings are open to the public. District Services include: information and workshops on erosion control practices for farming, development, forestry and recreation; determination of soil suitability for septic design and irrigation; providing soil potential index ratings for agricultural land; management of conservation easements and providing materials and resources for conservation education in local schools.

1994 HIGHLIGHTS

The District, in conjunction with Strafford County Conservation District, won third place for their exhibit at the New Hampshire Farm and Forest Expo held in February at the Center of New Hampshire.

A successful Annual meeting honored Sandra Dean as Conservation Farmer of the Year and Alan Bartlett, former Board Supervisor, for 17 years of service to the District.

The District now has 9 road signs "Entering the Merrimack County Conservation District" placed throughout the County.

A Pond Construction and Management Workshop was held for those interested in adding a pond to their property.

The Annual Conservation Field Day for area 4th graders was well attended. Students listened to professionals from various federal and state agencies on topics such as soils, wetlands, aquatic life and agriculture.

Formerly administered by the County, the District became a grant agency in 1994.

Tracy Hutchins,
District Manager

1994 ANNUAL REPORT

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 towns and the City of Concord in Merrimack and Hillsborough Counties. Merrimack County is a member of good standing.

Our two part mission is to help our communities prepare and implement local plans and to plan for the effective and appropriate development and utilization of the resources of the region.

Our accomplishments over the last year include:

- Adopting the transportation element of the regional master plan;
- Preparing a transportation improvement program (TIP), the capital improvement plan for transportation in the region;
- Updating the Merrimack County overall economic development plan;
- Preparing a management plan for the Contoocook River;
- Supporting community representatives planning for the Soucook River;
- Preparing the update to the affordable housing assessment to provide support and guidance to local planning efforts;
- Preparing a transit information report;
- Providing a wealth of information for use by local planners;
- Providing high quality and timely technical assistance to members.

Sincerely,
Bill Klubben
Executive Director

1994 ANNUAL REPORT

MERRIMACK COUNTY RETIRED SENIOR VOLUNTEER PROGRAM

For 22 years, the Merrimack County Retired and Senior Volunteer Program has been active in meeting a variety of community needs through volunteer service. During 1994, 556 active volunteers contributed over 81,000 hours of service in 108 non profit agencies and government offices.

RSVP volunteers must be 55 years of age or older and willing to serve in a regular, ongoing assignment. Typical placements are in hospitals, schools, nursing homes, day care centers, nutrition sites, libraries, museums, health care agencies, environmental agencies, senior centers, entertainment groups, homeless shelters, telephone reassurance service and government offices.

As a result of staff reductions in many non profit agencies, RSVP has received increased requests for volunteer assistance. The program attempts to meet these requests by having current volunteers accept additional assignments. RSVP does not have the resources to recruit and place the additional volunteers needed.

Anyone 55 years of age or older, regardless of income or education, is eligible to join RSVP. A volunteer serves in whatever type of assignment they choose. The program provides insurance and recognition for all members. Training and supervision are provided by the agency where the volunteer is placed.

RSVP sponsors a countywide Telephone Reassurance Service for elderly, homebound or handicapped individuals. An RSVP volunteer makes daily telephone contact with the client to assess any potential problem that may require assistance. There is no charge to the client for this service.

For additional information about RSVP, contact the office located at 121 South Fruit Street, Concord, or call 224-3452.

Nancy G. Spater
Executive Director

1994 ANNUAL REPORT

JUNIOR/SENIOR FRIENDS PROGRAM

In the past year the Junior/Senior Friends Program has maintained its level of services while trying to add new components to the program. Despite a necessary reorganization in program staff in August, we were still able to make thirty-three (33) new matches in 1994. This was a program record for new matches made in one year. As of December 30, 1994 the program had 72 active matches, over 100 children received services from the Junior/Senior Friends Program during last year. In an effort to preserve the continuity of the program with the increasing number of matches, we have solicited guidance counselors at the elementary schools and a few current Senior Friends to be volunteer support counselors. They will oversee one to two new matches each. This additional support will enable the program to continue to make matches when caseloads of program staff are near capacity.

The success of the program can be noted where the relationship of one Junior/Senior Friends match was a major factor in avoiding out of home placement. This in turn translates to a substantial savings to the County of approximately \$40,000 to \$60,000 per year. This success story is referenced in the attached letter by the Guidance Counselor who has worked with this child during the two years he has been matched with his Sr. Friend.

We have begun offering support groups for Senior Friends to attend on a bi-monthly basis. As of November, new Senior Friends are required to attend 3 meetings during the year, but all volunteers are welcome and encouraged to participate. The support group offers a forum for our adult volunteers to share concerns or problems they may be having with their Junior Friend and encourages camaraderie among the Senior Friends. We hope to invite guest speakers to come to an occasional meeting to address specific issues such as learning disabilities, at-risk children and youth and their family environment, or adolescent issues and behaviors, all in an effort to help educate the Senior Friends to better understand the kids they are building a relationship with.

In conjunction with the Parent-Child Center in Concord, we were able to offer two Active Parenting courses, one in May and one in October. These six week sessions were well attended, and 45 people were able to learn some valuable techniques to enhance their parenting skills. In addition, a staff member of the Junior/Senior Friends Program attended both parenting classes and was trained in leading the group so this is something we may be able to offer in the future.

Laurie Kidder
Program Director

1994 ANNUAL REPORT

COMMUNITY SERVICES COUNCIL OF MERRIMACK COUNTY

Community Services Council of Merrimack County has been finding creative solutions to the problems of area residents, community groups, and human service agencies since it's founding in 1970. It is a multi-purpose agency serving people throughout Merrimack County and New Hampshire. NH HELP LINE continues to provide the following services 24 hours a day, 365 days a year:

- Crisis Intervention - Crises involving domestic violence, child or adult abuse, alcohol or drug abuse, and suicide.
- Information & Referral - Information on social services and emergency help & referral to appropriate agencies for help in solving any problem.
- Homeless Hotline - Assistance for families and individuals who need emergency shelter or who are facing eviction.
- Jobless Hotline - Assistance for unemployed people and their families.
- HICEAS (Health Insurance Counseling, Education and Assistance Service) - Information and assistance on Medicare, Medicaid, Medigap, and Long Term Care Insurance for NH's elders and the disabled.

In 1994 NH HELP LINE responded to 41,636 requests for assistance.

17,354 requests for assistance were received from Merrimack County residents. The following is a partial categorical breakdown for MERRIMACK COUNTY:

SERVICES PROVIDED	# REQUESTS
Financial Assistance/Welfare	1,308
Domestic Violence/Sexual Assault Rape	1,042
Homeless or Potentially Homeless	713
Alcohol or Drug Abuse	610
Food	486
Child Abuse	390
Mental Health/Suicide	330

Many residents of Merrimack County had a difficult year. NH HELP LINE worked with a number of agencies to help meet the needs of those who needed a helping hand. NH HELP LINE will continue to provide information and resources to help people to help themselves.

Sincerely,
Arlene F. Pinkos, Director

1994 ANNUAL REPORT

MERRIMACK COUNTY HOMEMAKER PROGRAM

Goals and Objectives of Program

To secure and maintain maximum independence and dignity in a home environment for older individuals capable of self care with appropriate supportive services.

To remove individual and social barriers to economic and personal independence for older individuals.

To provide a continuum of care for the vulnerable elderly.

Services Include:

Grocery Shopping
Meal Preparation
Laundry
Light Housekeeping
Limited Personal Care
Companionship
Errands

Referral Sources Include:

Hospital Personnel
Doctors
Social Workers
Friends
Families
Clients
Clergy
Eligibility

This service is available to all Merrimack County residents. Financial assistance is available to these clients who are income eligible.

Sources of Payment

Federal Title XX and Older American Act Money Merrimack County monies which match the Federal dollars. Private Insurance and Private pay fees. Client contributions and individual donations.

The following three agencies provided service to 278 residents of Merrimack County towns from July 1, 1993 to June 30, 1994.

Concord Regional Visiting Nurse Association

P.O. Box 1797-250 Pleasant Street

Concord, New Hampshire 03302-1797

Telephone: (603) 224-4093

Contact Person: Anne Mellin, Director, Home Care

Allenstown	Epsom	Concord	Pembroke
Boscawen	Henniker	Contoocook	Penacook
Bow	Hooksett	Dunbarton	Pittsfield
Canterbury	Hopkinton	Chichester	Loudon

Lake Sunapee Community Health Services
an affiliate of Lake Sunapee Region VNA
290 County Road, P.O. Box 2209
New London, New Hampshire 03257
Telephone: (603) 526-4077
Contact Person: Jonathan McCosh

Andover	New London	Bradford	Sutton
Danbury	Wilmot	Newbury	Warner

VNA of Franklin
P.O. Box 65, 75 Chestnut Street
Franklin, New Hampshire 03235
Telephone: (603) 934-3454
Contact Person: Marilyn Childs

Franklin Hill Salisbury Webster Northfield

If you know someone who needs Homemaker services, please call us.

Thank you for your support and confidence in our program.

Anne H. Mellin, Director of Home Care
Concord Regional Visiting Nurse Association

Donna Tetley, Executive Director
VNA of Franklin

Cheryl Blik, CEO
Lake Sunapee Community Health Services

Sincerely,

Anne H. Mellin
Director of Home Care

CENTRAL NEW HAMPSHIRE COMMUNITY MENTAL HEALTH SERVICES, INC.

Central New Hampshire Community Mental Health Services, Inc. (CNHCMHS) is committed to keeping abreast of the changing needs and evolving systems within the mental health field, and to providing a comprehensive range of mental health services to the residents of Merrimack County. Those services include outpatient counseling; specialized comprehensive services for children and adolescents; 24-hour emergency and crisis intervention; and prevention, consultation, and educational services. The Center also offers a wide array of specialized services for individuals discharged from New Hampshire Hospital and for others dealing with severe and/or persistent mental illnesses. Among those specialized services are a continuum of housing options, medication services, a range of counseling options, a dialectical behavioral therapy program, and vocational and rehabilitation services.

CNHCMHS works closely with other organizations in healthcare and social services, fostering connections and exploring networking opportunities to enhance service delivery throughout the region. CNHCMHS provides services to nursing homes, to police departments, and to the Merrimack County Department of Corrections. It offers services to the citizens of Merrimack County for Parent-Child Centers, located in Franklin, Penacook, Pittsfield and Concord. These Centers provide vital child abuse prevention and parent education services to County residents. Other specialized programs offered by CNHCMHS address such devastating problems as family violence and substance abuse.

Thousands of clients are served at CNHCMHS' sites throughout the County (approximately 5,000 in FY' 94, not including those served at the Parent-Child Centers). Outpatient counseling was, and is offered in facilities located in Concord (Riverbend Counseling Center-Downtown and Riverbend On the Heights), in Franklin (Twin Rivers Counseling Center), in Henniker (Contoocook Valley Counseling Center), and in New London (Kearsarge Counseling Center). The Emergency Services program operates out of its offices at 278 Pleasant Street in Concord, as well as in the ER at Concord Hospital. Inpatient consultation services are provided at Franklin Regional Hospital and at New London Hospital.

Individuals with severe or severe and persistent mental illness are served in special, State-supported programs. In Concord, those Community Support Programs are called Spectrum Mental Health Services and are primarily housed at One North State Street and at 27 North Main Street. The Franklin Community Support Program is located in offices at 82 Elkins Street in Franklin.

Most clients served by Central New Hampshire Community Mental Health Services, Inc. are not eligible for State-supported services. Not counting those served by the Parent-Child Centers, in a typical year close to 3,700 individuals are served who are unable to pay for all or part of the services they receive and who do not qualify for State support. Well over 15% of those individuals have gross family income under \$16,000 per year. This, as well, is the group that usually has the poorest insurance coverage. The funding provided by Merrimack County has been used, for many years now, to help underwrite these vital services for people with low incomes and inadequate or non-existent insurance. CNHCMHS' staff provide well in excess of \$150,000 worth of free and discounted care, in addition to pro bono service for which neither they nor the agency is reimbursed. Without the help of the County, many of the people who benefit from these services would have been unable to do so.

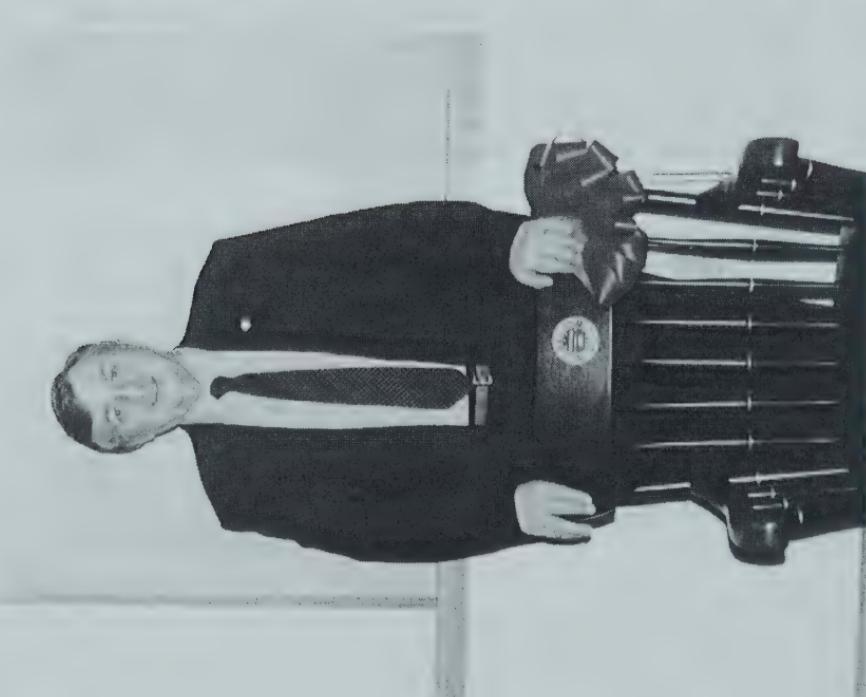
Nancy L. Morse
Director of Quality
Improvement



Merrimack County Nursing Home's annual "Funfest" co-sponsored by the Rotary organizations of Merrimack County.



Dedication of a new bus for the 316 residents of the Nursing Home, made possible through the Edna McKenna Trust Fund and the Merrimack County Residents Council.



William R. Potter at his retirement function receiving a county chair in recognition of his sixteen years as the Corrections Administrator.



CERTIFIED PUBLIC ACCOUNTANTS

Laconia Office (603) 524-6734
FAX (603) 524-6071

INDEPENDENT AUDITOR'S REPORT

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New Hampshire Society of
Certified Public Accountants
AICPA Division for CPA Firms—
Private Companies Practice Section

To the Commissioners
County of Merrimack, New Hampshire

We have audited the accompanying general-purpose financial statements of the County of Merrimack, New Hampshire as of and for the year ended December 31, 1994, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County of Merrimack's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Merrimack, New Hampshire as of December 31, 1994, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The individual and combining fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County of Merrimack, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

GRZELAK AND COMPANY, P.C., CPA's
Laconia, New Hampshire

February 24, 1995

P.O. BOX 8 • LACONIA, NEW HAMPSHIRE • 03247

Exhibit A
COUNTY OF MERRIMACK, NEW HAMPSHIRE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1994

	<i>Governmental</i>			<i>Proprietary</i>			<i>Fiduciary</i>			<i>Account Groups</i>			<i>TOTALS</i>
	<i>Fund Types</i>	<i>General</i>	<i>Special Revenue Funds</i>	<i>Capital Projects Funds</i>	<i>MCNH Enterprise Fund</i>	<i>Trust and Agency Funds</i>	<i>General</i>	<i>Long-Term Debt</i>	<i>General Fixed Assets</i>	<i>Memo Only</i>			
ASSETS													
Cash and Cash Equivalents	\$ 1,772,124	\$ 81	\$ 7,467	\$ 250	\$ 474,058								\$ 2,253,980
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	77,568	-	-	-	1,657,903	2,725							1,738,186
Allowance for Doubtful Accounts	-	-	-	-	(11,148)	-	-	-	-	-	-	-	(11,148)
Investments	791,868	-	-	-	-	-	594,136	-	-	-	-	-	1,388,004
Due from Other Governments	53,128	-	-	-	-	-	-	-	-	-	-	-	53,128
Due from Other Funds	179,008	68,860	10,688	-	-	491	-	-	-	-	-	-	249,047
Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	230,030	-	-	-	-	-	-	230,030
Other Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted - Equipment Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
Property and Equipment, Net	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount to be Provided for Retirement of General Long-Term Debt and Other Obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 2,820,558	\$ 112,069	\$ 18,155	\$ 6,273,527	\$ 1,071,410	\$ 791,215	\$ 18,933,907						791,215

The notes to financial statements are an integral part of this financial statement.

Exhibit Page - 1

LIABILITIES								
Accounts Payable	\$ 653,080	\$ 2,915	\$	\$ 82,303	\$	\$	\$	\$ 738,304
Cash Overdraft	-	-	-	-	-	-	-	-
Accrued Expenses	1,541,966	-	-	726,944	-	-	-	2,268,910
Deferred Revenue	-	-	-	-	-	-	-	-
Equipment Bond Liability	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-
Due to Other Funds	87,338	76,219	-	26,684	58,806	-	-	249,047
Due to Individuals/Groups	-	-	-	-	898,007	-	-	898,007
Other Current Liabilities	-	-	-	-	-	-	-	-
Current Portion Long-Term Debt	-	-	-	-	-	-	-	-
Tax Anticipation Notes	-	-	-	-	-	-	-	-
Bond Anticipation Notes	-	-	-	-	-	-	-	-
Capital Lease Obligations	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-	-
General Obligation Long - Term	-	-	-	-	-	-	-	-
Debt - Bonds and Notes	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	2,195,046	90,253	76,219	3,060,937	956,813	791,215	-	2,876,000
FUND EQUITY								
Contributed Capital	-	-	-	842,575	-	-	-	842,575
Retained Earnings	-	-	-	2,370,015	-	-	-	2,370,015
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-
Encumbrances	36,595	-	-	-	-	-	-	36,595
Inventory or Prepays	-	-	-	-	-	-	-	-
Continuing Appropriation	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-
Designated	588,917	21,816	(68,064)	-	29,164	-	-	29,164
Undesignated	-	-	-	-	85,433	-	-	85,433
TOTAL FUND EQUITY	625,512	21,816	(68,064)	3,212,590	114,597	-	7,846,973	11,763,424
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,820,568	\$ 112,069	\$ 18,155	\$ 6,273,527	\$ 1,071,410	\$ 791,215	\$ 7,846,973	\$ 18,933,907

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 2

Exhibit B

COUNTY OF MERRIMACK, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 For the Year Ended December 31, 1994

	Governmental Fund Types			Fiduciary Funds			TOTALS
	General Fund	Special Revenue Funds	Capital Projects Funds	Expendable Trust Funds	Trust Funds	Memo Only	
REVENUES							
Taxes	\$ 11,480,688	\$ 431,695	\$ -	\$ -	\$ -		\$11,480,688
Intergovernmental	1,594,183	-	-	-	-		2,026,878
Charges for Services	1,239,516	-	63	-	-		1,239,516
County Farm	168,149	-	-	-	-		168,149
Miscellaneous	280,239	995	-	-	95,794		377,028
	14,762,775	432,690	63	95,794			16,291,322
OTHER FINANCING SOURCES							
Operating Transfers In	35,000	207,870	20,688	-	-		263,568
Proceeds from Sale of Bonds	-	-	-	-	-		-
	35,000	207,870	20,688				263,568
TOTAL REVENUES AND OTHER FINANCING SOURCES	14,797,775	640,560	20,751	95,794			15,554,880

The notes to financial statements are an integral part of this financial statement.
 Exhibit Page - 3

EXPENDITURES			
Current	289,619	660,562	
Administration	118,364	-	
Treasurer	10,181	-	
Delegation	562,130	-	
County Attorney	508,793	-	
Register of Deeds	894,484	-	
Sheriff's Department	207,330	-	
Dispatch	42,932	-	
Medical Referee	240,773	-	
Maintenance of Courthouse	7,772,891	-	
Human Services	2,473,072	-	
Corrections Department	217,537	-	
County Farm	15,766	-	
Residential Properties	314,336	-	
Grants	225,000	-	
Miscellaneous	294,826	-	
Debt Service - Principal	14,188,033	660,562	1,545
Debt Service - Interest			109,996
			<u>14,960,136</u>
OTHER FINANCING USES			
Operating Transfers Out	754,307	-	
	<u>754,307</u>		
TOTAL EXPENDITURES AND OTHER FINANCING USES			
	14,942,340	660,562	1,545
			<u>15,714,443</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES			
	(144,565)	(20,002)	19,206
			(14,202)
	<u>9,358</u>		
CHANGE IN RESERVES			
			<u>9,358</u>
UNRESERVED FUND BALANCE CHANGE, NET			
	(135,207)	(20,002)	19,206
			(14,202)
	<u>\$ 724,124</u>	<u>\$ 41,818</u>	<u>\$ (77,270)</u>
	<u>\$ 588,917</u>	<u>\$ 21,816</u>	<u>\$ (58,064)</u>
			<u>\$ 114,597</u>
			<u>1150,205</u>
			<u>\$ 817,471</u>
			<u>\$ 667,266</u>

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 4.

Exhibit C

COUNTY OF MERRIMACK, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP) AND ACTUAL - GOVERNMENTAL FUND TYPES WITH ADOPTED BUDGETS
 For the Year Ended December 31, 1994

	<i>General Fund</i>		<i>Special Revenue Funds</i>		<i>Favorable or (Unfavorable)</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>	<i>Budget</i>	<i>Actual</i>	
REVENUES						
Taxes	\$ 11,480,688	\$ 11,480,688	\$ (18,609)	\$ 470,619	\$ 431,695	\$ (38,924)
Intergovernmental	1,612,792	1,594,183	(18,609)	-	-	-
Charges for Services	1,302,846	1,239,516	(63,330)	-	-	-
County Farm	177,000	168,149	(8,851)	-	-	-
Other	183,450	280,239	96,789	-	995	995
	14,756,776	14,762,775	5,999	470,619	432,690	(37,929)
OTHER FINANCING SOURCES						
Operating Transfers In	-	-	-	-	207,870	207,870
Proceeds from Bonds	-	-	-	-	-	-
	35,000	36,000	-	-	207,870	207,870
	35,000	35,000	-	-	207,870	207,870
	14,791,776	14,797,776	5,999	470,619	640,560	169,941
TOTAL REVENUES AND OTHER FINANCING SOURCES						

The notes to financial statements are an integral part of this financial statement.

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EXPENDITURES						
Current	297,183	289,619	7,564	470,619	660,562	(189,943)
Administration	121,566	118,364	3,192	-	-	-
Treasurer	10,182	10,181	1	-	-	-
Delegation	560,361	562,130	(1,769)	-	-	-
County Attorney	506,293	508,793	(2,500)	-	-	-
Register of Deeds	921,086	894,484	26,602	-	-	-
Sheriff's Department	218,018	207,330	10,688	-	-	-
Dispatch	43,000	42,932	68	-	-	-
Medical Referees	250,821	240,773	10,048	-	-	-
Maintenance of Courthouse	7,850,250	7,772,891	77,359	-	-	-
Human Services	2,455,785	2,473,072	(17,287)	-	-	-
Corrections Department	232,657	217,537	15,120	-	-	-
County Farm	18,627	15,766	2,861	-	-	-
Residential Properties	314,336	-	-	-	-	-
Grants	29,440	-	29,440	-	-	-
Miscellaneous	225,000	225,000	-	-	-	-
Debt Service - Principal	294,825	294,825	-	-	-	-
Debt Service - Interest	14,349,420	14,188,033	161,387	470,619	660,562	(189,943)
OTHER FINANCING USES						
Operating Transfers Out	1,142,356	754,307	388,049	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	15,491,776	14,942,340	549,436	470,619	660,562	(189,943)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES						
CHANGE IN RESERVES	(700,000)	(144,565)	555,435	-	(20,002)	(20,002)
BALANCE - January 1	\$ 700,000	724,124	24,124	\$.	41,818	41,818
BALANCE - December 31	\$.	588,917	588,917	\$.	21,816	21,816

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 6

Exhibit D
COUNTY OF MERRIMACK, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 RETAINED EARNINGS - PROPRIETARY FUND TYPES
 For the Year Ended December 31, 1994

	<i>MCNH</i> <i>Enterprise</i> <i>Fund</i>
OPERATING REVENUES	
Charges for Services	\$ 10,935,074
Charges to Other Funds	188,610
Other	404,166
	<u>11,527,850</u>
OPERATING EXPENSES	
Administration	2,645,294
Purchasing	78,471
Dietary	1,530,590
Nursing	4,756,036
Maintenance	752,346
Water Treatment Plant	14,859
Laundry and Linens	367,270
Housekeeping	559,221
Pharmacy	324,706
Recreation	166,987
Rehabilitation	210,932
Social Services	96,838
Medical Director	111,251
Depreciation	333,944
	<u>11,948,745</u>
<i>OPERATING INCOME (LOSS)</i>	(420,895)
NON-OPERATING REVENUES (EXPENSES)	
Interest Expense	<u>(65,881)</u>
	<u>(65,881)</u>
<i>INCOME (LOSS) BEFORE OPERATING TRANSFERS</i>	(486,776)
<i>TRANSFERS IN (OUT)</i>	<u>490,749</u>
<i>NET INCOME (LOSS)</i>	3,973
<i>RETAINED EARNINGS - January 1</i>	2,366,042
<i>RETAINED EARNINGS - December 31</i>	<u>\$ 2,370,015</u>

The notes to financial statements are an integral part of this statement.

Exhibit Page 7

Exhibit E

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES
 For the Year Ended December 31, 1994

	<i>Proprietary Funds</i>	<i>Internal Service Funds</i>	<i>Memo Only</i>	TOTALS
	<i>MACH Enterprise Fund</i>			
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating Income/(Loss)	\$ 3,973	\$ -	\$ 4	3,973
Adjustments:				
Depreciation	333,944			333,944
Changes In Assets and Liabilities:				
Accounts Receivable	(862,072)			(862,072)
Inventories and Prepails	(22,372)			(22,372)
Accounts Payable and Accrued Expenses	(43,592)			(43,592)
Due to Other Funds	(517,345)			(517,345)
<i>Net Cash (Used for) Provided By Operating Activities</i>	(1,107,464)			(1,107,464)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Bond Principal Payments				
<i>Net Cash (Used for) Provided By Noncapital Financing Activities</i>				
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds (Payments)				
<i>Net Cash Used for Provided By Capital and Related Financing Activities</i>	1,147,488			1,147,488
CASH FLOWS FROM INVESTING ACTIVITIES				
Fixed Asset Additions				
<i>Net Cash Used for Provided By Investing Activities</i>	(40,024)			(40,024)
NET INCREASE (DECREASE) IN CASH				
CASH BALANCE - January 1	250	\$ -	\$ 250	250
CASH BALANCE - December 31	\$ 250	\$ -	\$ 250	\$ 250

The notes to financial statements are an integral part of this statement.

Exhibit Page 8

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Merrimack, New Hampshire (hereinafter referred to as the "County" or "Government") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units, except as disclosed. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the GASB's generally accepted accounting principles applicable to the County, and the County's conformity with such principles, are described below. These disclosures are an integral part of the County's financial statements.

A. THE REPORTING ENTITY

The County of Merrimack operates under the Delegation - Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically *Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity"* and effective for fiscal years beginning after December 15, 1992 (i.e., calendar year 1994), these financial statements are required to present the County of Merrimack (the "primary government") and its "component units" (if any).

A *primary government* is defined by the GASB as any state government or general-purpose government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets *all* of the following criteria: (a) it has a *separately elected* governing body; (b) it is *legally separate*; and (c) it is *fiscally independent* of the other state and local governments.

A *component unit* is defined by the GASB as a legally separate organization for which the *elected officials of the primary government are "financially accountable."* The primary government is financially accountable if it *appoints a voting majority* of the organization's governing body *and* (1) it is able to *impose its will* on that organization *or* (2) there is a potential for the organization to provide specific financial *benefits* to, or impose specific financial *burdens* on, the primary government. A primary government may also be financially accountable if an organization is *"fiscally dependent"* on the primary government. *Fiscal independency* is defined by the GASB as the ability to complete certain *essential fiscal events* without substantive approval by a primary government; (a) determine its budget without another government's having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The County has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three broad *fund categories*: *Governmental, Proprietary and Fiduciary funds*.

Each fund category, in turn, is further divided into separate *fund types* described as follows:

Governmental Funds

Governmental funds are used to account for most of a government's programs and activities, including the collection and disbursement of earmarked monies (*special revenue funds*), and the acquisition or construction of general fixed assets (*capital projects funds*) or the accumulation of resources for the payment of principal and interest (*debt service funds*). The *general fund* is used to account for all activities of the government not accounted for in some other fund. The presentation format of the general-purpose financial statements includes all governmental fund types; funds with account balances or transaction activity for the year ended December 31, 1994 are clearly identifiable.

Proprietary Funds

Proprietary funds are used to account for activities *similar to those found in the private sector*, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (*enterprise funds*) or to other departments or agencies primarily within the County (*internal service funds*).

The Merrimack County Nursing Home is accounted for through an Enterprise Fund. Although the Nursing Home Enterprise Fund is designated as self-supporting, a significant component of its income and funding is in the form of a subsidy from the General Fund on an annual and recurring basis.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

Fiduciary Funds

Fiduciary funds are used to account for the *assets held on behalf of outside parties*, including other governments, *or on behalf of other funds* within a government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or expendable *trust fund* is used. The terms "nonexpendable" and "expendable" refer to whether or not a government is under an obligation to maintain the trust principal. *Agency funds* generally are used to account for assets that the government holds on behalf of others.

Account Groups

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, GAAP requires that capital acquisition and construction are reflected as expenditures in the governmental funds, and the related assets are to be reported in the General Fixed Assets Account Group.

All *purchased* fixed assets are to be valued *at cost* where historical records are available and *at an estimated historical cost* where no historical records exist.

Donated fixed assets are to be valued at their estimated fair market value on the date received.

Public domain ("infrastructure") general fixed assets consisting of parking lots, walkways, curbs and gutters, drainage systems and lighting systems are not required to be capitalized, as these assets are immovable and of value only to a government.

Assets that should be reported in the general fixed assets account group are not depreciated.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

Long-term debt is recognized as a liability of a governmental fund primarily when due. For other long-term obligations, including compensated absences, only that portion *expected to be financed from expendable available financial resources* is reported as a fund liability of a governmental fund. The remaining portion of such debt and other obligations are reported in the General Long-Term Debt Account Group.

The General Fixed Asset and Long-Term Debt Account Groups are not "funds." They are concerned only with the measurement of financial position and not with results of operations.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a *current financial resources measurement focus*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and nonexpendable trust funds are accounted for on a *flow of economic resources measurement focus*. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. *Fund equity* (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The **modified accrual basis of accounting** is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both *measurable and available*). "Measurable" means *the amount of the transaction can be determined* and "available" means *collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period*. Licenses and permits, fines and forfeits and miscellaneous revenues, are recorded as revenues when received in cash. General property taxes and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except principal and interest on debt service and other long-term obligations, which are recognized when due to be paid.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

December 31, 1994

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded when incurred.

The County may report *deferred revenue* on its combined balance sheet when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the government before it has a legal claim to them (such as grant monies). In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. BUDGETS

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary system in accordance with various legal requirements which govern the County's operations. The County budget is formally acted upon at the County Convention. The County's General Fund Budget is on an annual basis which is substantially consistent with both Generally Accepted Accounting Principles (GAAP) and applicable State finance-related laws and regulations.

At year end, all unencumbered "annual" appropriations lapse. Other appropriations which have a "*longer than annual*" authority (such as special warrant or capital related activities) *may carry over at year end if the governing body intends to continue or complete the special purpose for which the funds were established.*

State legislation also requires *balanced budgets* and in most cases, the use of some portion of the beginning General Fund unreserved fund balance to reduce the amount of taxes to be raised. **For the year ended December 31, 1994, \$700,000 was used to reduce taxes.**

E. ENCUMBRANCES

Encumbrances accounting is utilized in the governmental funds to account for commitments relating to unperformed contracts for goods and services. Encumbrances outstanding at year end are reported as reservations of fund balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and equivalent accounts include amounts in demand and savings account deposits as well as short-term investments (such as certificates of deposits) with a maturity date within three months of the date acquired by the County. Investments, if any, are stated at cost (for equity instruments) or amortized cost (for debt instruments). Supplemental disclosure of cash flow information for the Merrimack County Nursing Home Enterprise Fund are as follows:

Cash paid for interest	\$65,881
------------------------	----------

G. DUE TO AND DUE FROM OTHER FUNDS

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed. *Quasi-external transactions* are accounted for as revenues, expenditures or expenses. Transactions that constitute *reimbursements* to a fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or permanent transfers of equity are reported as *residual equity transfers*. All other interfund transfers are reported as *operating transfers*. Individual interfund balances at December 31, 1994 were as follows:

Fund	Due From	Due To
General Fund	\$ 179,008	\$ -
Special Revenue Funds	58,860	87,338
Capital Projects Funds	10,688	76,219
Enterprise Fund	-	26,684
Trust and Agency Funds	491	58,806
	<u>\$ 249,047</u>	<u>\$ 249,047</u>

H. INVENTORIES

Inventories in the Merrimack County Nursing Home Enterprise Fund, under the accrual basis of accounting, are valued at the lower of cost (first-in, first-out basis) or market.

Inventories of the General Fund are accounted for utilizing the *purchase method*. Under this method, inventories are recorded as expenditures when purchased. When material (significant), General Fund inventory amounts are to be reported as General Fund assets and equally offset by a fund balance reserve.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

I. FIXED ASSETS

Fixed assets and accumulated depreciation (as applicable), of Merrimack County were as follows:

	<u>GFAAG</u>	<u>Enterprise Fund</u>
Land	\$ -	\$ 20,000
Buildings and improvements	6,492,983	7,372,825
Moveable equipment	1,353,990	1,322,855
	<hr/>	<hr/>
	7,846,973	8,715,680
Less: accumulated depreciation	-	4,319,188
	<hr/>	<hr/>
	\$ 7,846,973	\$ 4,396,492

Fixed assets of the Merrimack County Nursing Home Enterprise Fund, a Proprietary Fund Type, are valued at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. Depreciation expense for the year ended December 31, 1994 was \$333,944. The estimated useful lives are as follows:

Buildings and improvements	10 - 30 years
Movable equipment	3 - 15 years

FASB #62, "Capitalization of Interest Costs in Situations Involving Certain Tax-Exempt Borrowings," concludes that constructed assets financed with the proceeds of tax-exempt debt should include capitalized interest only to the extent that interest cost exceeds interest earned on related interest-bearing investments acquired with the proceeds of the related tax-exempt borrowing. During 1994, \$0 in interest expense was capitalized.

J. COMPENSATED ABSENCES

County employees are sometimes entitled to certain *compensated absences* based, in part, on their length of employment. Compensated absences that *are expected to be liquidated with expendable available financial resources* are reported as an *expenditure* and a *fund liability of the governmental fund that will pay it*. Amounts of compensated absences that *are not expected to be liquidated with expendable available financial resources* are reported in the *general long-term debt account group* (and no expenditure is reported for these amounts). In accordance with provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulated rights to receive compensatory time benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement. Compensated absences of the Merrimack County Nursing Home Enterprise Fund are included in accrued expenses as a fund liability.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

K. LONG-TERM OBLIGATIONS

Long-term obligations of the County are reported in the General Long-Term Debt Account Group. Expenditures for debt service and other long-term obligations (including compensated absences) are recorded when they are due, or when they are expected to be liquidated with the expendable available financial resources of a governmental fund. Long-term debt of the Merrimack County Nursing Home is reported, net of current portion, in the Enterprise Fund in accordance with generally accepted accounting principles.

L. FUND EQUITY

For *governmental funds*: the *unreserved fund balances* represent the amount available for budgeting future operations; the *reserved fund balances* represent the amounts that have been legally identified for specific purposes and are not appropriable for expenditure; and the *designated fund balances* represent tentative plans for future use of financial resources. For *governmental and other funds*, equities can be *reserved for endowments* (the principal balances of nonexpendable trust funds plus any unspent income balances), *reserved for encumbrances* (commitments relating to unperformed contracts for goods and services), *reserved for continuing appropriation* (commitments relating to unperformed non-lapsing appropriations) or *reserved for inventory* (recorded at year end, if material, under the purchase method) or *prepays*. For *proprietary funds*, fund equity is comprised of retained earnings and contributed capital.

At December 31, 1994 there is a \$58,064 deficit in the Dispatch Communications Capital Projects Fund. The deficit is the result of the application of generally accepted accounting principles regarding revenue recognition. The communication system was funded by the general fund and is to be refunded from user municipalities over the next few years.

M. MEMORANDUM ONLY - TOTAL COLUMNS

The combined general-purpose financial statements include total columns that are described as memorandum only. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Interfund transactions have not been eliminated from the total column of each financial statement.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deposits and Investments. The County Treasurer is authorized by State Statutes to invest excess funds, with the approval of the Commissioners, in obligations of the United States Government, in savings bank deposits or certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within the states of New Hampshire or Massachusetts. For the year ended December 31, 1994, the County was in compliance with these applicable deposit and investment state laws and regulations.

Risk Management. The County is exposed to various *risks of loss* related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance coverage for all general insurance risks, property liability risks and for the protection of assets. Settled claims, if any, have not exceeded the County's coverage in any of the past three fiscal years.

Claims, Judgments and Contingent Liabilities

Grants and Funding Sources. Amounts received (in the current or past years) or receivable from grantor and funding agencies (federally assisted Medicaid) are subject in later years to review and adjustment by grantor agencies, principally the federal and state governments. At such time, any disallowed claims, including amounts already collected, may constitute a liability of the County and the applicable funds. At December 31, 1994 the County believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any of the individual funds or the overall financial position of the County.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

3. CASH AND INVESTMENTS

Deposits. At December 31, 1994, the carrying amounts and bank balances of the County's cash deposits (and cash equivalents) with financial institutions were as follows:

	Book Amount	Bank Amount	FDIC Insured	Collat- eralized	Deposit Risk
General	\$ 1,772,124	\$ 2,259,478	\$ 300,000	\$ 14,000,000	\$ (12,040,522)
Special Revenue	81	51,298	51,298	-	-
Capital Projects	7,467	7,467	7,467	-	-
Proprietary	250	-	-	-	-
Fiduciary	474,058	516,566	337,407	-	179,159
	\$ 2,253,980	\$ 2,834,809	\$ 696,172	\$ 14,000,000	\$ (11,861,363)

Investments. Investments made by the County, and collateral for the deposits identified above, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories described below.

Category 1 - Insured or registered, or securities held by the County or its agent in the County's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.

Category 3 - Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name.

	Category	Carrying Amount	Market Value
	1	2	3
Public Deposit Investment Pool	\$ -	\$ -	\$ -
U.S. Obligations		14,000,000	-
Investments	\$ -	\$ 14,000,000	\$ 14,000,000

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

4. LONG-TERM DEBT

General Obligation Debt

The County can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the County. General obligation debt instruments currently outstanding, and reported in the General Long-Term Debt Account Group or in the Merrimack County Nursing Home Enterprise Fund, are as follows:

<u>Purpose</u>	<u>Rate</u>	<u>Amount</u>
<u>Long-Term Debt Account Group</u>		
Jail Construction	9.25-9.30%	\$ 650,000
<u>Nursing Home Enterprise Fund</u>		
Nursing Home Addition	6.00%	275,000
Nursing Home Equipment	6.15-6.40%	450,000
Special Care Unit	5.50-5.90%	<u>1,500,000</u>
		<u>2,225,000</u>
Total		<u>\$ 2,875,000</u>

Annual debt service requirements to maturity for general obligation debt reported in the Long-Term Debt Account Group are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	\$ 725,000	\$ 190,238	\$ 915,238
1996	450,000	138,563	588,563
1997	425,000	103,387	528,387
1998	225,000	70,537	295,537
1999	225,000	57,862	282,862
After	825,000	132,056	957,056
	\$ 2,875,000	\$ 692,643	\$ 3,567,643

Changes in Long-Term Liabilities

During the year ended December 31, 1994, the following changes occurred in liabilities reported in the General Long-Term Debt Account Group:

	<u>1/1/94</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/94</u>
General Obligation Debt	\$ 875,000	\$ -	\$ 225,000	\$ 650,000
Capital Lease Obligations	-	-	-	-
Compensated Absences	157,795	-	16,580	141,215
	\$ 1,032,795	\$ -	\$ 241,580	\$ 791,215

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

5. DEFINED BENEFIT PENSION PLAN

The County participates in the *New Hampshire Public Employees Retirement System* (the NHPERS), a *cost-sharing multiple-employer public retirement system*. The System's defined benefit contributory retirement plan is administered by the State of New Hampshire. The System covers substantially all employees of the State of New Hampshire and participating New Hampshire political subdivisions, including certain employees of local education authorities. For the year ended December 31, 1994 the following amounts related to the NHPERS are disclosed.

Payroll - Employees Covered by the Plan	\$ 9,309,168
Payroll - Total Payroll All Employees	\$ 10,909,088
Contribution Obligation - Total	\$ 797,372
Amount Paid by the County	\$ 270,012
Amount Paid by the Employee	\$ 527,360

Eligibility and Benefits. Eligibility to participate in the NHPERS is granted to all full-time employees. The defined retirement benefit basically consists of an annual amount equal to one-half of average final compensation, modified by Social Security System entitlements as effective for after-65 retirements.

Contribution Obligations. Employee contributions, set by State legislation, are a percent (varied by employment class) of employee salary. The County is required to contribute a percent of the employees salary in an amount necessary to fund the system under an actuarial valuation performed on the entire state-wide plan.

Pension Benefit Obligation. The amount reported as benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to assist users to assess the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers. The NHPERS does not determine or measure on an individual employer basis (such as the County) the pension benefit obligation or the net assets available for benefits.

The audited NHPERS report indicates that the pension benefit obligation at June 30, 1993 was \$1,797,292,347 and the net assets available for benefits on June 30, 1993 were \$1,674,294,371. The County's percentage of these amounts cannot be determined. Other GAAP disclosures, including the 10-year historical trend information on the NHPERS accumulation of sufficient assets to pay benefits when due, is presented in the above-mentioned annual audited plan report.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

6. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors of the County in an amount equal to the fair-market value of the deferred account for each participant.

It is the opinion of the County that the County has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The plan is administered by a nongovernmental third party which provides financial data to the County annually.

1994 ANNUAL REPORT
Merrimack County Directory

BOARD OF COMMISSIONERS **228-0331**
FAX: 224-2665

Chairman

Stuart D. Trachy
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Concord, New Hampshire 03301

Vice-Chairman

Kenneth L. McDonnell
163 North Main Street, Suite 4
Concord, New Hampshire 03301

Clerk

Larry J. Boucher
163 North Main Street, Suite 4
Concord, New Hampshire 03301

COUNTY TREASURER **228-0331**
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Charles T. Carroll
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COUNTY ADMINISTRATOR **228-0331**
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Carol A. Haessly
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COUNTY ATTORNEY **228-0529**
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163 North Main Street
Concord, New Hampshire 03301

SHERIFF **225-5583**
FAX: 225-5630

Chester L. Jordan
163 North Main Street
Concord, New Hampshire 03301

REGISTER OF DEEDS **228-0101**
FAX: 226-0868

Kathi Guay
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NURSING HOME ADMINISTRATOR 796-2168
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Thomas Matzke
Merrimack County Nursing Home
325 Daniel Webster Highway
Boscawen, New Hampshire 03303

CORRECTIONS SUPERINTENDENT 796-2107
FAX: 796-2107

Carole Anderson
Merrimack County Department of Corrections
326 Daniel Webster Highway
Boscawen, New Hampshire 03303

HUMAN RESOURCES DIRECTOR 228-0331
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Barry L. Cox
163 North Main Street, Suite 4
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HUMAN SERVICES DIRECTOR 225-5445
FAX: 224-2665

Thomas Wentworth
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Concord, New Hampshire 03301

FARM MANAGER 796-2107
FAX: 796-2107

Norman LaPierre
c/o Merrimack County Department of Corrections
326 Daniel Webster Highway
Boscawen, New Hampshire 03303

UNH/COOPERATIVE EXTENSION 225-5505
FAX: 796-2271

Judith Bush, Coordinator
Merrimack County Cooperative Extension
327 Daniel Webster Highway
Boscawen, New Hampshire 03303

CONSERVATION DISTRICT 225-6401
FAX: 224-8260

Tracy Hutchins, District Manager
Merrimack County Conservation District
10 Ferry Street, Box 312
Concord, New Hampshire 03301

